

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

PURDUE PHARMA L.P., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 19-23649

(Jointly Administered)

**COVERSHEET TO SECOND INTERIM FEE APPLICATION OF  
GRANT THORNTON LLP FOR ALLOWANCE OF: (I) COMPENSATION AND  
REIMBURSEMENT OF EXPENSES INCURRED FOR RETENTION AS  
CONSULTANTS TO DEBTORS FOR SERVICES RELATED TO THE PLAN  
FOR THE PERIOD OCTOBER 1, 2021 TO JANUARY 31, 2022; AND  
(II) PAYMENTS FOR SERVICES PERFORMED IN THE ORDINARY  
COURSE OF DEBTORS' BUSINESS THROUGH JANUARY 31, 2022**

In accordance with Rule 2016-1 of the Local Rules of Bankruptcy Procedure, incorporating the *Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York Bankruptcy Cases* [General Order M-447], among other guidelines (the “**Local Guidelines**”) and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* [ECF No. 529] (the “**Interim Compensation Order**”), Grant Thornton LLP (“**Grant Thornton**”), as tax and valuation consultants for Purdue Pharma L.P. and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), submits this summary (this “**Summary**”) of: (i) fees and expenses sought as actual and necessary in the fee

<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

application to which this Summary is attached (the “**Application**”) for certain tax and valuation services that Grant Thornton provided to the Debtors relating specifically to the Debtors’ plan of reorganization (as described in further detail in the Application, the “**Plan Services**”) for the period of October 1, 2021 through January 31, 2022 (the “**Fee Period**”); and (ii) payments made to Grant Thornton on account of other tax related services provided to the Debtors by Grant Thornton in the ordinary course of the Debtors’ business (as described in further detail in the Application, the “**OCB Tax Services**”) that accrued during the Fee Period.

#### **General Information**

**Name of Applicant:** Grant Thornton

**Authorized to Provide Professional Services to:** Debtors

**Dates of Orders Approving Retention for Plan Services:** April 28, 2021 (*nunc pro tunc* to January 20, 2021) and September 28, 2021 (for supplemental services provided effective September 1, 2021)

#### ***Summary of Fees and Expenses Requested for the Fee Period for Plan Services Provided by Grant Thornton per Retention Orders***

**Time Period Covered for Plan Services for this Application:** October 1, 2021 through January 31, 2022

**Total Compensation Requested for Plan Related Services During Fee Period:** \$595,038.25

**Total Expenses Requested During Fee Period:** \$29,051.35

**Total Compensation and Expenses Requested During Fee Period:** \$624,089.60

**Total Compensation and Expenses During Fee Period Previously Paid or Waiting Payment Through Prior Monthly Fee Statements (“MFS”) (80% of Fees/100% Expenses):** \$505,081.95

**20% Holdback That Remains to be Paid:** \$119,007.65

***Summary of Other Fees and Expenses Paid to Grant Thornton During the Fee Period for OCB Tax Services that Grant Thornton Provided to the Debtors in the Ordinary Course Business***

**Time Period Covered for OCB Tax Services for this Application:** October 1, 2021 through January 31, 2022

**Total Compensation Related to OCB Tax Services for this Application:** \$38,130.50

***Summary of Past Requests for Compensation and Prior Payments for Prior Fee Period(s)***

**Total Compensation Approved to Date for Plan Services [ECF No. 4237, “First Interim Fee Application Order”]:** \$192,710.50

**Total Expenses Approved to Date by First Interim Fee Application Order:** \$34,703.49

**Total Compensation Approved to Date for OCB Tax Services by First Interim Fee Application Order:** \$277,299.97

**Total Allowed Compensation Paid to Date for Plan Services, Expenses and OCB Tax Services:** \$504,713.96

***Summary of Rates and Other Related Information for the Fee Period***

**Blended Rate in This Application for All Timekeepers:** \$489.42

**Number of Professionals Included in This Application:** 43

**Difference Between Fees Budgeted and Compensation Sought for This Fee Period:** N/A

**Number of Professionals Billing Fewer Than 15 Hours During This Fee Period:<sup>2</sup>** 21

**Increase in Rates Since Last Interim Fee Application:** None

This is a(n):  monthly  interim  final application

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<sup>2</sup> See discussion *infra* at ¶ 20 regarding Grant Thornton's use of specialized professionals to address discrete issues for Plan Services rendered to the Debtors in order to minimize fees incurred. Moreover, when combined with hours spent over the entire project, Grant Thornton expects that the number of professionals billing less than 15 hours will be significantly less.

**Summary of Monthly Fee Statements for this Fee Period (10/1/21-1/31/22)**

Period Covered	Monthly Fee Application Totals		Total Monthly Amounts Requested		Total Paid or to be Paid by 4/27/2022 <sup>3</sup>	20% Holdback Remaining To Be Paid
	Fees (100%)	Expenses (100%)	Fees (80%)	Expenses (100%)		
10/1/21 to 12/31/21 [ECF No. 4345] ("4 <sup>th</sup> MFS")	\$549,229.25	\$26,273.85	\$439,383.40	\$26,273.85	\$465,657.25	\$109,845.85
1/1/22 to 1/31/22 [ECF No. 4416] ("5 <sup>th</sup> MFS")	\$45,809.00	\$2,777.50	\$36,647.20	\$2,777.50	\$39,424.70	\$9,161.80
<b>TOTALS</b>	<b>\$595,038.25</b>	<b>\$29,051.35</b>	<b>\$476,030.60</b>	<b>\$29,051.35</b>	<b>\$505,081.95</b>	<b>\$119,007.65</b>

**Summary of Payments Made for OCB Tax Services for this Fee Period**

Applicable MFS	Amounts in MFS	Total Paid or To Be Paid Before 4/27/2022
4 <sup>th</sup> MFS	\$31,383.50	\$31,383.50
5 <sup>th</sup> MFS	\$6,747.00	\$6,747.00
<b>TOTAL</b>		<b>\$38,130.50</b>

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<sup>3</sup> Grant Thornton filed its 4<sup>th</sup> MFS on February 10, 2022 and its 5<sup>th</sup> MFS on March 4, 2022. No objections were received with respect to the 4<sup>th</sup> MFS, and at the time this Application was filed, the Debtors notified Grant Thornton that they were processing the payments set forth in the 4<sup>th</sup> MFS, which payments were expected to be made shortly with the Debtors' next payment cycle. The deadline to object to the 5<sup>th</sup> MFS is March 18, 2022, and to the extent that there are no objections to the requested payments, Grant Thornton expects that the payments set forth therein will be made prior to the hearing on this Application. To the extent that Grant Thornton does not receive such payments prior to the hearing on this Application, Grant Thornton reserves all rights to modify the anticipated payments disclosed herein and to request that such payments be made as part of this Application.

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

PURDUE PHARMA L.P., *et al.*,

Debtors.

Chapter 11

Case No. 19-23649

(Jointly Administered)

**SECOND INTERIM FEE APPLICATION OF GRANT THORNTON LLP FOR:  
(I) ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF  
EXPENSES INCURRED FOR RETENTION AS CONSULTANTS TO  
DEBTORS FOR SERVICES RELATED TO THE PLAN FOR THE PERIOD  
OCTOBER 1, 2021 TO JANUARY 31, 2022; AND (II) DISCLOSURE OF PAYMENTS  
FOR SERVICES PERFORMED IN THE ORDINARY COURSE OF DEBTORS'  
BUSINESS THROUGH JANUARY 31, 2022**

Pursuant to sections 327, 330 and 331 of chapter 11 of title 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, Rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, the *Order Authorizing the Retention and Employment of Grant Thornton LLP as Tax Restructuring Consultants for the Debtors Nunc Pro Tunc to January 20, 2021* [ECF No. 2760] (the “**Initial Retention Order**”), the *Order Authorizing the Supplemental Retention and Employment of Grant Thornton LLP by the Debtors for Tax Analysis and Valuation Services Effective September 1, 2021* [ECF No. 3831] (the “**Supplemental Retention Order**”),<sup>4</sup> and the Interim Compensation Order, Grant Thornton submits this *Second Interim Fee Application of Grant Thornton LLP for Allowance of: (I) Compensation and Reimbursement of Expenses Incurred for Retention as Consultants to Debtors for Services Related to the Plan for the Period October 1, 2021 through January 31, 2022; and (II) Payments for Services Performed in the Ordinary Course of Debtors’ Business through January 31, 2022* (this “**Application**”).

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<sup>4</sup> Copies of the Initial Retention Order and the Supplemental Retention Order are attached hereto as **Exhibit B**.

By this Application, Grant Thornton seeks approval and allowance of its compensation and reimbursement of expenses for Plan Services rendered to the Debtors by Grant Thornton during the Fee Period in the total amount of \$624,089.60, comprised of: (i) reasonable compensation in the amount of \$595,038.25 for actual, necessary Plan Services that Grant Thornton incurred during the Fee Period; and (ii) reimbursement in the amount of \$29,051.35 for actual, reasonable and necessary expenses incurred by Grant Thornton during the Fee Period. Grant Thornton further seeks an order authorizing the Debtors to pay Grant Thornton the remaining 20% holdback from the monthly fee statements filed with the Court, which 20% holdback Grant Thornton estimates will be \$119,007.65.

By this Application, Grant Thornton also seeks approval and allowance of compensation and expenses paid to Grant Thornton for tax related services provided to the Debtors in the ordinary course of the Debtors' business which, for the Fee Period, totals \$38,130.50. Because of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including in this Application (and has included in its 4<sup>th</sup> MFS and 5<sup>th</sup> MFS) the amounts accrued and paid to Grant Thornton in the ordinary course of business relating to the OCB Tax Services from October 1, 2021 through January 31, 2022.

#### **JURISDICTION**

1. The United States Bankruptcy Court for the Southern District of New York (the "Court") has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).
2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

## **BACKGROUND**

### **A. The Chapter 11 Cases**

3. On September 15, 2019 (the “**Petition Date**”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their business and managing their properties as debtor-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On September 18, 2019, the Court entered an order [ECF No. 59] authorizing the joint administration and procedural consolidation of the Debtors’ chapter 11 cases pursuant to Bankruptcy Rule 1015(b). No entity has requested the appointment of a trustee or examiner in these chapter 11 cases. On September 27, 2019, the United States Trustee for the Southern District of New York (the “**U.S. Trustee**”) appointed an official committee of unsecured creditors (the “**UCC**”) pursuant to section 1102 of the Bankruptcy Code [ECF No. 131].

4. A description of the Debtors’ business, the reasons for commencing the chapter 11 cases, and the relief sought from the Court to facilitate effective administration of these chapter 11 cases are set forth in the Debtors’ Informational Brief [ECF No.17].

5. On November 21, 2019, the Court entered the Interim Compensation Order, which sets forth the procedures for interim compensation and reimbursement of expenses for all professionals in these cases.

### **B. The Debtors’ Retention of Grant Thornton**

#### **1. *OCB Tax Services Provided by Grant Thornton in the Ordinary Course of the Debtors’ Business***

6. Prior to September 15, 2019 (the “**Petition Date**”), the Debtors engaged Grant Thornton to provide tax-related services pursuant to the terms and conditions of that certain master agreement, dated June 1, 2018 (the “**MSA**”), and other related statements of work executed in connection therewith.

7. As previously disclosed in Grant Thornton's retention applications [ECF Nos. 2636 & 3761] and previous monthly fee statements [ECF Nos. 3738, 4019, 4345 & 4416], the Debtors retained Grant Thornton after the Petition Date to continue to provide certain tax-related services to assist the Debtors in the ordinary course of their business operations (the "**OCB Tax Services**"), which work consisted of the following services:

- a. Sales and Use Tax Compliance Services: On August 11, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, pursuant to which Grant Thornton was retained to assist the Debtors with the generation of sales, use and other transactional tax returns by providing tax return compliance services. That August 11, 2020 statement of work was subsequently replaced and superseded by that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, dated March 2, 2021.
- b. 2020 and 2021 Tax Preparation Services: On December 7, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2020 taxable year. On January 20, 2022, the Debtors and Grant Thornton entered into a new *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2021 taxable year. On February 17, 2022, out of an abundance of caution and for purposes of full

disclosure, Grant Thornton filed with the Court the “*Second Supplemental Declaration of Raymond Werth Disclosing Debtors’ Retention of Grant Thornton LLP in the Ordinary Course of Business to Provide Continued Tax Compliance Services for the 2021 Tax Year*” [ECF No. 4365].

- c. Global Mobility Services: On June 18, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Global Mobility Services*, pursuant to which Grant Thornton was retained to provide tax compliance and consulting services for disclosures, review and execution related to United States and United Kingdom tax returns for the years 2015 through 2019. Such services included, among other things: (i) discovery of over-reporting of income; (ii) consultation on the approach to amendments; (iii) preparation of adjusted compensation figures for necessary years; (iv) preparation of tax equalization settlements for necessary years; (v) discussions on processes and filings with the Debtors and David Lundie; and (vi) assistance with responses to IRS and HMRC notices. On April 15, 2021, the Debtors and Grant Thornton entered into that certain *Statement of Work for GMS Compliance Services*, pursuant to which Grant Thornton’s engagement to provide Global Mobility Services was extended to the 2020 and 2021 tax years.

8. Because the OCB Tax Services were being provided in the ordinary course of the Debtors’ business and were unrelated to the administration of the bankruptcy cases, Grant Thornton understood that it was not necessary for it to be retained in these bankruptcy cases and that payment on account of such OCB Tax Services would be paid consistent with past practices and in the ordinary course of the Debtors’ ongoing business operations. Thus, prior to approval

of Grant Thornton's retention with respect to the Plan Services (as further described below), the OCB Tax Services, including the billing and payment process, were not subject to the Interim Compensation Order or other fee procedures applicable to professionals retained in these bankruptcy cases.

## **2. Plan Services For Which Grant Thornton Was Retained**

9. In January 2021, the Debtors requested that Grant Thornton provide additional tax structuring services that directly related to the development of the Debtors' chapter 11 plan of reorganization in these bankruptcy cases (the "**Plan**").<sup>5</sup> As a result of this requested expansion in the scope of work being provided, on or about January 20, 2021, Grant Thornton and the Debtors entered into that certain *Statement of Work for Tax Structuring Services* (the "**Tax Structuring Plan-Related SOW**").

10. After Grant Thornton conducted an extensive conflict check to support its retention application, on April 13, 2021, the Debtors filed the *Application of Debtors for Authority to Retain and Employ Grant Thornton LLP as Tax Structuring Consultants to the Debtors Nunc Pro Tunc to January 20, 2021* [ECF No. 2636], and the Court entered the Initial Retention Order on April 28, 2021.

11. In August 2021, the Debtors requested that Grant Thornton further expand the scope of its retention and provide additional services related to their Plan confirmation efforts. Specifically, the Debtors and Grant Thornton entered into the *Statement of Work for Advisory*

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<sup>5</sup> These tax structuring services included: (a) assisting the Debtors' management in analyzing the income tax consequences to the Debtors with respect to transactions between the Debtors and the new entity ("Newco") anticipated to be created in the bankruptcy reorganization; (b) consulting with Debtors and its legal counsel regarding the federal and state income tax implications of transactions required by the Court (as proposed by the Debtors' legal counsel) effectuating the bankruptcy reorganization; (c) assisting the Debtors' management in determining the federal income tax basis in the assets of the Newco and its affiliates immediately following the bankruptcy reorganization; and (d) assisting in modeling future U.S. federal and state income tax cash tax liabilities for Newco following emergence from bankruptcy.

*Services*, dated August 25, 2021 (the “**Valuation Services Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide valuation advisory service to the Debtors relating to the Plan and the formation of the Newco as provided therein. The Debtors and Grant Thornton also entered into the *Statement of Work for Employment Tax Services & State Corporate Income/Franchise Tax Nexus Analysis Services*, dated August 26, 2021 (the “**Tax Analysis Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide tax analysis for certain employment and other tax issues relating to the Plan and formation of the Newco as provided therein.

12. On September 10, 2021, the Debtors filed the *Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Tax Analysis and Valuation Services Effective September 1, 2021* [ECF No. 3761], and the Court entered the Supplemental Retention Order on September 28, 2021.

13. Pursuant to the Initial Retention Order and the Supplemental Retention Order, compensation and reimbursement for the services provided under the Tax Structuring Plan-Related SOW, the Valuation Services Plan-Related SOW and the Tax Analysis Plan-Related SOW (collectively, the “**Plan Services**”) are subject to, and must be in compliance with, the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court for allowance of monthly, interim and final fee applications.

#### **COMPLIANCE WITH FEE GUIDELINES**

14. All Plan Services during the Fee Period for which compensation is requested by Grant Thornton were performed for or on behalf of the Debtors. Additionally, Grant Thornton has not received any payment or promises of payment from any source other than the Debtors for

services rendered or to be rendered in any capacity whatsoever in connection with matters covered by this Fee Application.

15. These professional services were rendered by Grant Thornton staff.

16. To the extent that billable time or disbursement charges for services rendered or expenses incurred relate to the Fee Period, but were not processed prior to the preparation of this Fee Application, Grant Thornton reserves the right to request compensation for such services and reimbursement of such expenses in a future fee application.

17. A certification confirming Grant Thornton's compliance with the Fee Guidelines is annexed hereto as **Exhibit A**.

### **SUMMARY OF REQUESTED COMPENSATION**

18. During the Fee Period, Grant Thornton's professionals expended a total of **1,215.8 hours** in connection with providing necessary Plan Services. Grant Thornton has been able to efficiently provide services by utilizing the expertise of professionals to effectively advise the Debtors regarding discrete issues and ensuring that the level of seniority is commensurate with the assignment.

19. Grant Thornton has been retained to provide Plan Services to the Debtors that consist of three (3) separate projects for which Grant Thornton charges, all or in part, based on hourly rates: (i) Tax Structuring Services, (ii) Employee Tax Services, and (iii) Valuation Services. Each of these discrete projects requires distinct skills and experience, and thus, requires separate teams.

20. Moreover, Grant Thornton is able to minimize the amount in fees it incurs by using highly specialized professionals knowledgeable in distinct areas of complex tax issues to address specific issues as they arise. Accordingly, during the course of providing Tax Structuring Services,

Grant Thornton was requested to address certain specific matters related to Puerto Rico taxes, state income taxes, sales and use taxes, employment taxes, timing of certain deductions, and certain other specialty matters. Each of these matters required a specialty tax professional to help address. Grant Thornton responded to each of these requests in an efficient manner and typically expended less than 15 hours in addressing each specific request. Moreover, Grant Thornton anticipates that certain individuals providing services below 15 hours during the Fee Period will incur more than 15 hours over the total project.

21. Grant Thornton, in connection with Plan Services rendered on behalf of the Debtors, respectfully requests allowance of reasonable compensation of such services in the total amount of \$595,038.25 and reimbursement of actual and necessary expenses incurred in the amount of \$29,051.35, for an aggregate total of \$624,089.60 for the Fee Period.

22. Because the Debtors have, or are expected to have, paid Grant Thornton \$505,081.95 of the requested allowed amount pursuant to the Interim Compensation Order, Grant Thornton also seeks an order authorizing the Debtors to pay Grant Thornton the remaining 20% holdback from the monthly fee statements filed with the Court, which 20% holdback Grant Thornton estimates will be \$119,007.65.

23. Annexed hereto as Exhibit C is a list of Grant Thornton professionals and paraprofessionals, their position with the firm, the hourly rate charged for their services, the number of hours worked on this matter, and other pertinent information. Exhibit D annexed hereto is a list of the various project billing categories and the total fees and total hours expended in each project billing category.

24. **Exhibit E** attached hereto are the detailed records of the Plan Services provided by Grant Thornton for this Fee Period, organized by categories. These detailed time records also were previously appended to Grant Thornton's 4<sup>th</sup> MFS and 5<sup>th</sup> MFS.

25. Grant Thornton is engaged in ongoing discussions with the Debtors regarding budgeting and staffing issues. Annexed hereto as **Exhibit F** is Grant Thornton's staffing plan in connection with services rendered to the Debtors.

### **SUMMARY OF SERVICES RENDERED**

26. During the Fee Period, Grant Thornton provided extensive and critical professional advice and other services, involving complex, novel issues involved in resolving the disparate interests of the diverse stakeholder groups in these chapter 11 cases. The following is a summary of the significant services provided to the Debtors in each of the project billing categories. The following summary of services rendered during the Fee Period is not intended to be a detailed description of the work performed. Rather, it merely highlights certain billing project categories in which services were rendered by Grant Thornton, as well as identifies some of the issues Grant Thornton was required to address. Detailed descriptions of the day-to-day services provided by Grant Thornton and the time expended performing such services in each project billing category are attached hereto as **Exhibit E**.

<b>Categories for Tax Structuring Services:</b>	<b>Total Hours</b>	<b>Total Fees</b>	<b>Description</b>
Exit Structure Analysis	105.1	\$40,345.50	This category included activities associated with assessing income tax consequences of the potential plan structure, including liquidation of potential entities, maintaining employer identification numbers, etc.
Tax Modeling	19.4	\$13,495.50	This category included activities associated with modeling the future tax projections related to the Debtors' post-emergence structure.

Engagement Management	5	\$3,825.00	This category included activities associated with preparing information and disclosures necessary to complete the monthly and interim fee applications for Grant Thornton.
<b>Category for Valuation Services:</b>			
Fresh Start	815.3	\$373,204.50	This category included activities associated with valuation for fresh start accounting for financial reporting purposes.
Tax	77	\$36,321.00	This category included activities associated with modeling and valuation of legal entities for tax purposes.
<b>Categories for Employee Tax Services</b>			
Payroll Tax Support (Hourly Fees)	40.8	\$27,913.00	This category included activities associated with preparation of state and local payroll tax registration, weekly calls with the Purdue payroll team, update and closure forms, coordination with Ceridian, etc.
Preparation of Matrix and Successorship Memos (Fixed Fee)	153.2 <sup>6</sup>	\$99,933.75	This category included activities associated with preparation of payroll tax matrix and successorship memos, etc.
<b>TOTAL</b>	<b>1,215.8</b>	<b>\$595,038.25</b>	

27. Grant Thornton respectfully submits that the Plan Services that it has rendered on behalf of the Debtors during the Fee Period were necessary and appropriate and have directly contributed to the effective administration of these cases, including the successful confirmation of the Plan.

#### **ACTUAL AND NECESSARY EXPENSES**

28. As set forth in Exhibit G hereto, Grant Thornton has incurred or disbursed \$29,051.35 in expenses in providing professional services to the Debtors during the Fee Period. These expense amounts are intended to cover Grant Thornton's direct expenses which are not

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<sup>6</sup>Although Grant Thornton charges a fixed fee for this category of the Employee Tax Services, at the request of the fee examiner appointed in these cases, Grant Thornton has provided hours expended for these services.

incorporated into the hourly billing rates. Only clients for whom the services are actually used are separately charged for such services.

29. Grant Thornton has made every effort to minimize its expenses in the chapter 11 cases. The actual expenses incurred in providing professional services to the Debtors were necessary, reasonable, and justified under the circumstances to serve the needs of the Debtors.

30. In connection with Grant Thornton's retention in these bankruptcy cases, Grant Thornton utilized its own outside bankruptcy counsel to assist Grant Thornton with its retention and fee approval procedures. Pursuant to the Initial Retention Order:

"Grant Thornton's reimbursable expenses may include the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges of Grant Thornton's external legal counsel (without the need for such legal counsel to be retained as a professional in the chapter 11 cases); provided, that, if Grant Thornton seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Engagement Agreement, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Grant Thornton's own applications, both interim and final, and these invoices and time records shall be subject to the approval of the [sic] Court pursuant to sections 330 and 331 of the Bankruptcy Code, but without regard to whether such attorneys have been retained under section 327 of the Bankruptcy Code, and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code."

Initial Retention Order, ¶ 4. In accordance with the Initial Retention Order, Exhibit G also includes the invoices and supporting time records for Grant Thornton's outside legal counsel that constitute the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges incurred by Grant Thornton in connection with utilizing such external legal counsel.

#### **GRANT THORNTON'S REQUESTED COMPENSATION SHOULD BE ALLOWED**

31. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 of the Bankruptcy Code to govern the Court's award of such compensation. Section 330 of the Bankruptcy Code provides

that a court may award a professional compensation for actual necessary services rendered and reimbursement for actual, necessary expenses. 11 U.S.C. § 330(a) (1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court should consider the nature, extent, and value of such services, taking into account all relevant factors, including-

- (a) the time spent on such services;
- (b) the rates charged for such services;
- (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (e) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3).

32. The foregoing professional services were performed by Grant Thornton in an efficient manner, were necessary and appropriate to the administration of the chapter 11 cases, and were in the best interests of the Debtors, their estates, and other parties in interest. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, and tasks involved. As required by the U.S. Trustee guidelines, annexed hereto as **Exhibit H** is a chart setting forth the comparative rates of the professionals who rendered services in these chapter 11 cases during the Fee Period with a corresponding comparison of the standard rates for Grant Thornton professionals not involved in these chapter 11 cases.

**DISCLOSURE AND ALLOWANCE OF COMPENSATION FOR OCB TAX SERVICES**

33. Attached as **Exhibit I** are invoices for the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton incurred covering the Fee Period. Copies of these invoices also were previously attached to the applicable MFS. In light of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including the amounts paid to Grant Thornton on account of the OCB Tax Services during the Fee Period.

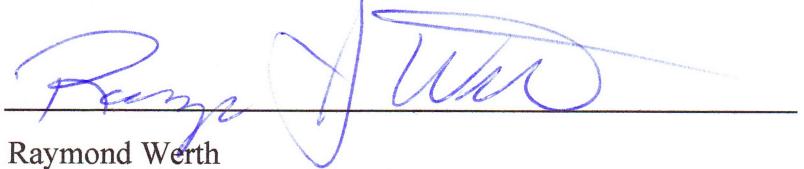
**NOTICE**

34. The Debtors will provide notice of this Application in accordance with the Interim Compensation Order. Grant Thornton submits that no other or further notice be given.

**WHEREFORE**, Grant Thornton, in connection with services rendered on behalf of the Debtors, respectfully requests: (i) allowance of compensation and reimbursement of expenses for Plan Services rendered to the Debtors by Grant Thornton during the Fee Period in the total amount of \$624,089.60, comprised of: (a) reasonable compensation in the amount of \$595,038.25 for actual, necessary Plan Services that Grant Thornton incurred during the Fee Period, and (b) reimbursement in the amount of \$29,051.35 for actual, reasonable and necessary expenses incurred by Grant Thornton during the Fee Period; (ii) an order authorizing the Debtors to pay Grant Thornton the remaining 20% holdback from the monthly fee statements filed with the Court, which 20% holdback Grant Thornton estimates will be \$119,007.65; (iii) allowance of compensation and expenses paid to Grant Thornton for tax related services provided to the Debtors in the ordinary course of the Debtors' business which, through January 31, 2022, totals \$38,130.50; and (iv) such other and further relief as the Court deems appropriate.

March 15, 2022  
New York, NY

**GRANT THORNTON LLP**



Raymond Werth  
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New York, NY 10017  
Telephone: (212) 599-0100

**EXHIBIT A**

**CERTIFICATION OF RAYMOND WERTH**

**CERTIFICATION**

I, Raymond Werth, hereby certify as follows:

1. I am a Partner of the firm of Grant Thornton LLP (“**Grant Thornton**”). I am duly authorized to execute this certification on behalf of Grant Thornton.

2. I submit this certification in support of the *Second Interim Fee Application of Grant Thornton LLP for: (I) Allowance of Compensation and Reimbursement of Expenses Incurred for Retention as Consultants to Debtors for Services Related to the Plan for the Period October 1, 2021 through January 31, 2022; and (II) Disclosure of Payments for Services Performed in the Ordinary Course of Debtors’ Business through January 31, 2022* (the “**Application**”). Capitalized terms used herein and not otherwise defined shall have the meanings set forth in the Application.

3. I am familiar with the work performed on behalf of the Debtors as set forth in the Application.

4. I have personally reviewed the information contained in the Application to certify to certain matters addressed in the Interim Compensation Order, Rule 2016-1 of the Local Rules of Bankruptcy Procedure, incorporating the *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases* [General Order M-447, among other guidelines (the “**Local Guidelines**”)], and the *U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013 (the “**UST Guidelines**,” and together with the Local Guidelines, the “**Fee Guidelines**”).

5. To the best of my knowledge, information and belief formed after reasonable inquiry of Grant Thornton’s accounting personnel and staff, I believe the contents of the Application to be true and correct in all material respects and that the Application materially complies with the mandatory guidelines set forth in the Fee Guidelines except as otherwise indicated in the Application.

6. The following is my response, on behalf of Grant Thornton, to the questions identified in the UST Guidelines:

a. **Question:** Did you agree to any variations from, or alternatives to, your standard or customary billing rates, fees or terms of services pertaining to this engagement that were provided during the application period? If so, please explain.

**Answer:** Yes. Grant Thornton agreed to reduce its standard hourly rates for the Plan Services, which discounts ranged from 25% to 55% depending on the services provided. In addition, Grant Thornton's standard hourly tax rates were increased in August 2021 in the normal course of business, but Grant Thornton did not apply those customary rate increases to professionals working on matters in these cases.

b. **Question:** If the fees sought in this fee application as compared to the fees budgeted for the time period covered by this fee application are higher by 10% or more, did you discuss the reasons for the variation with the client?

**Answer:** Grant Thornton has provided the Debtors with the actual amount of fees incurred on a monthly basis and engages in on-going discussions with the Debtors regarding fees and expenses generally, but did not prepare an itemized budget for the Fee Period.

c. **Question:** Have any of the professionals included in this fee application varied their hourly rate based on the geographic location of the bankruptcy case?

**Answer:** No.

d. **Question:** Does the fee application include time or fees related to reviewing or revising time records or preparing, reviewing, or revising invoices? (This is limited to work involved in preparing and editing billing records that would not be compensable outside of bankruptcy and does not include reasonable fees for preparing a fee application.) If so, please quantify by hours and fees.

**Answer:** No.

e. **Question:** Does this fee application include time or fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify by hours and fees.

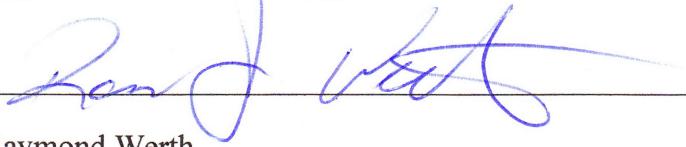
**Answer:** No.

f. **Question:** If the fee application includes any rate increases since retention: (i) did your client review and approve those rate increases in advance? (ii) Did your client agree when retaining the law firm to accept all future rate increases? If not, did you inform your client that they need not agree to modified rates or terms in order to have you continue the representation, consistent with ABA Formal Ethics Opinion 11-458?

**Answer:** Grant Thornton's standard hourly tax rates were increased in August 2021 in the normal course of business, but Grant Thornton did not apply those customary rate increases to professionals working on matters in these cases. One professional, Mr. Brian Angstadt, was promoted to Managing Director effective September 1, 2021, and as such, the hourly rate charged on and after September 1, 2021 for his time was reflective of this new position, which is the agreed upon, reduced rate for that level for this engagement.

March 15, 2022  
New York, NY

**GRANT THORNTON LLP**



Raymond Werth  
Partner, Grant Thornton LLP  
757 Third Ave., 9th Floor  
New York, NY 10017  
Telephone: (212) 599-0100

**EXHIBIT B**

**INITIAL RETENTION ORDER AND THE SUPPLEMENTAL RETENTION ORDER**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

PURDUE PHARMA L.P., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 19-19-23649 (RDD)

(Jointly Administered)

**ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT  
OF GRANT THORNTON LLP AS TAX RESTRUCTURING CONSULTANTS  
FOR THE DEBTORS NUNC PRO TUNC TO JANUARY 20, 2021**

Upon the application, by notice of presentment dated April 13, 2021 (the “Application”),<sup>2</sup> of Purdue Pharma L.P. and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “Debtors”), pursuant to section 327(a) of title 11 of the United States Code (the “Bankruptcy Code”), Bankruptcy Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Rules”), for entry of an order authorizing the Debtors to retain Grant Thornton as consultant to the Debtors with respect to the Grant Thornton Services, effective *nunc pro tunc* to January 20, 2021, all as more fully set forth in the Application; and upon the declaration of Raymond Werth, a tax partner of Grant Thornton, attached to the Application as **Exhibit C**

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

<sup>2</sup> Capitalized terms used but not defined in this Order shall have the meanings ascribed to them in the Application.

(the “**Werth Declaration**”) and the declaration of Jon Lowne, attached to the Application as **Exhibit D** (the “**Lowne Declaration**”); and this Court having jurisdiction to consider the Application and the relief requested therein in accordance with 28 U.S.C. §§ 157)(a)-(b) and 1334(b) and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.); and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and there being due and sufficient notice of the Application and the opportunity for a hearing thereon; and there being no objections to the requested relief; and no additional notice or a hearing being required; and it appearing that Grant Thornton does not hold or represent any adverse interest to the Debtors or the estates, that it is disinterested under section 101(14) of the Bankruptcy Code, and that its retention to perform the Grant Thornton Services is necessary and in the best interests of the estates; and good and sufficient cause appearing, it is hereby

**ORDERED THAT:**

1. The Application is granted as set forth herein.
2. The Debtors are authorized to retain Grant Thornton as tax restructuring consultants to the Debtors with respect to the Grant Thornton Services, effective as of January 20, 2021, and Grant Thornton is authorized to perform the Grant Thornton Services described in the Application and the Engagement Agreement.
3. Grant Thornton shall file fee applications for allowance of its compensation and reimbursement of its expenses with respect to services rendered in these chapter 11 cases with this Court in accordance with 11 U.S.C. §§ 330 and 331, as the case may be, and the applicable Bankruptcy Rules, Local Rules, and fee and expense guidelines and orders of this Court.
4. Grant Thornton’s reimbursable expenses may include the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges of Grant

Thornton's external legal counsel (without the need for such legal counsel to be retained as a professional in the chapter 11 cases); provided, that, if Grant Thornton seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Engagement Agreement, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Grant Thornton's own applications, both interim and final, and these invoices and time records shall be subject to the approval of the this Court pursuant to sections 330 and 331 of the Bankruptcy Code, but without regard to whether such attorneys have been retained under section 327 of the Bankruptcy Code, and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.

5. Grant Thornton shall provide reasonable notice to the Debtors, the U.S. Trustee and any statutory committee appointed in these chapter 11 cases before implementing any increases in the rates set forth in the Application for professionals providing the Grant Thornton Services.

6. The indemnification provisions in the Grant Thornton Engagement Letter, including the MSA are hereby modified and restated in their entirety as follows:

- (a) All requests by Grant Thornton for payment of indemnity pursuant to the MSA shall be made by means of an application (interim or final as the case may be) and shall be subject to review by the Court to ensure payment of such indemnity conforms to the terms of the MSA and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought; provided, however, that in no event shall Grant Thornton be indemnified in the case of its own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence or willful misconduct;
- (b) In the event that Grant Thornton seeks reimbursement from the Debtors for reasonable attorneys' fees in connection with a request by Grant Thornton for payment of indemnity pursuant to the MSA, as modified by this Order, the invoices and supporting time records from such attorneys shall be included in Grant Thornton's own application (both interim and final) and such invoices and time records shall be subject to the approval of the Court under the standards of sections 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and

without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code; and

7. The limitation of liability section in paragraph 2 of the Attachment A to the MSA is deemed to be of no force or effect with respect to the services to be provided pursuant to this Order.

8. Notwithstanding anything in the Application or the Engagement Agreement to the contrary, if Grant Thornton terminates this engagement by giving written notice to PPLP, Grant Thornton shall remain entitled to any fees accrued but not yet paid prior to such termination, subject to Court approval of (a) such termination and (b) any fees accrued and not yet paid under the Fee Guidelines, the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any applicable orders of the Court.

9. Before implementing any increases in Grant Thornton's rates, as set forth in the Engagement Agreement, for any individual retained by Grant Thornton and providing services in these cases, Grant Thornton shall file a supplemental declaration with the Court and provide ten business days' notice to the Debtors, the United States Trustee and any official committee. The supplemental declaration shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase(s). All parties in interest retain all rights to object to any rate increase on all grounds, including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code.

10. Notwithstanding anything in the Application or the Engagement Agreement to the contrary, during the pendency of these chapter 11 cases, this Court retains exclusive jurisdiction with respect to any matters, claims, rights or disputes arising out of and/or pertaining

to Grant Thornton's engagement and the implementation of this Order until such jurisdiction is relinquished.

11. The relief granted herein shall be binding upon any chapter 11 trustee appointed in any of these Chapter 11 Cases or upon any chapter 7 trustee appointed in the event of a subsequent conversion of any of the Chapter 11 Cases to cases under chapter 7.

12. Notice of the Application as provided therein is good and sufficient notice of such Application and the requirements of Bankruptcy Rule 6004(h) and the Local Rules are satisfied by such notice.

13. Notwithstanding any provision in the Bankruptcy Rules to the contrary, the terms and conditions of this Order are immediately effective and enforceable upon its entry.

14. The Debtors are authorized to take all reasonable actions necessary to effectuate the relief granted in this Order in accordance with the Application.

15. In the event of any inconsistency between the Application, the Engagement Agreement and this Order, the terms of this Order shall govern.

16. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: April 28, 2021  
White Plains, New York

/s/Robert D. Drain

THE HONORABLE ROBERT D. DRAIN  
UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

PURDUE PHARMA L.P., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 19-19-23649 (RDD)

(Jointly Administered)

**ORDER AUTHORIZING THE SUPPLEMENTAL RETENTION AND EMPLOYMENT  
OF GRANT THORNTON LLP BY THE DEBTORS FOR TAX ANALYSIS AND  
VALUATION SERVICES EFFECTIVE SEPTEMBER 1, 2021**

Upon the supplemental application, dated September 10, 2021 [ECF No. 3761] (the “**Supplemental Application**”),<sup>2</sup> of Purdue Pharma L.P. and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to section 327(a) of title 11 of the United States Code (the “**Bankruptcy Code**”), Bankruptcy Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “**Local Rules**”), for entry of an order authorizing the Debtors to supplement the retention of Grant Thornton as consultant to the Debtors with respect to the Supplemental Services, effective September 1, 2021, all as more fully set forth in the Supplemental Application; and upon the declaration of Raymond Werth, a tax partner of Grant

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

<sup>2</sup> Capitalized terms used but not defined in this Order shall have the meanings ascribed to them in the Supplemental Application.

Thornton, attached to the Supplemental Application as Exhibit 2 (the “**First Supplemental Werth Declaration**”), and this Court having jurisdiction to consider the Supplemental Application and the relief requested therein in accordance with 28 U.S.C. §§ 157(a)-(b) and 1334(b) and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.); and consideration of the Supplemental Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of the Supplemental Application having been provided to the Notice Parties, and such notice having been adequate and appropriate under the circumstances; and there being no objections to the Supplemental Application; it appearing that no other or further notice or a hearing is required; and the Court having considered the Initial Retention Application and all exhibits attached thereto, the First Supplemental Werth Declaration filed with the Supplemental Application; and the Court having determined Grant Thornton does not hold or represent an adverse interest to the Debtors or their estates, that it is disinterested under 11 U.S.C. § 101(14), and that the relief sought in the Supplemental Application is necessary and in the best interests of the Debtors, their creditors, and all parties in interest, and that the legal and factual bases set forth in the Supplemental Application establish just cause for the relief granted herein; now, therefore,

**IT IS HEREBY ORDERED THAT:**

1. The Supplemental Application is granted as set forth herein.
2. The Debtors are authorized to supplement the retention and employment of

Grant Thornton as valuation and tax analysis consultants to the Debtors with respect to the Supplemental Services, effective September 1, 2021, and Grant Thornton is authorized to perform the Supplemental Services described in the Supplemental Application and the Supplemental SOWs.

3. Grant Thornton shall file fee applications for allowance of its compensation and reimbursement of its expenses with respect to Supplemental Services rendered in these chapter 11 cases with this Court in accordance with 11 U.S.C. §§ 330 and 331, as the case may be, and the applicable Bankruptcy Rules, Local Rules, and fee and expense guidelines and orders of this Court and during these cases shall be compensated and reimbursed for such Services only upon an order of this Court granting a proper application therefor.

4. Notwithstanding the entry of this Order, the terms and conditions of the Initial Retention Order and all related agreements approved thereunder shall remain in full force and effect and shall apply to the Supplemental Services except as otherwise expressly set forth herein.

5. The relief granted herein shall be binding upon any chapter 11 trustee appointed in any of these chapter 11 cases or upon any chapter 7 trustee appointed in the event of a subsequent conversion of any of the chapter 11 cases to cases under chapter 7.

6. Notice of the Supplemental Application as provided therein is good and sufficient notice of such Supplemental Application and the requirements of Bankruptcy Rule 6004(h) and the Local Rules are satisfied by such notice.

7. Notwithstanding any provision in the Bankruptcy Rules to the contrary, the terms and conditions of this Order are immediately effective and enforceable upon its entry.

8. The Debtors are authorized to take all reasonable actions necessary to effectuate the relief granted in this Order in accordance with the Supplemental Application.

9. In the event of any inconsistency between the Supplemental Application or the Supplemental SOWs and this Order, the terms of this Order, including this Order's incorporation of sections 330 and 331 of the Bankruptcy Code, shall govern.

10. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: September 27, 2021  
White Plains, New York

*/s/Robert D. Drain*

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THE HONORABLE ROBERT D. DRAIN  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT C**

**SUMMARY OF HOURS BILLED FOR PLAN SERVICES BY PROFESSIONAL  
(for Hourly Rate Services)**

Name	Title	Hourly Rate	Total Hours Billed	Total Compensation
Angstadt, Brian	Managing Director	\$765.00	21.9	\$16,753.50
Agarwal, Aakash	Manager	\$500.00	3.4	\$1,700.00
Arazi, Albert	Senior Manager	\$650.00	0.6	\$390.00
Arnett, Allen	Managing Director	\$720.00	15.4	\$11,088.00
Bellovin, Hal	Managing Director	\$765.00	30.2	\$23,103.00
Brady, Mary	Associate	\$280.00	1	\$280.00
Burkhard, Arthur	Managing Director	\$765.00	1	\$765.00
Caiazzo, Mary	Senior Associate	\$460.00	3.8	\$1748.00
Cavanaugh, Jennifer	Partner	\$720.00	0.5	\$360.00
Cianciotta, Joseph	Senior Associate	\$460.00	5.2	\$2,392.00
Cherkasov, Marc	Associate	\$270.00	45.8	\$12,366.00
Cho, Sylvia	Principal	\$720.00	40.35	\$29,052.00
Colon, Clifford	Tax Supervisor – Puerto Rico	\$220.00	2	\$440.00
Coyne, Thomas	Senior Manager	\$650.00	4.1	\$2,665.00
Davidson, Don	Managing Director	\$720.00	18.1	\$13,032.00
Dodson, Jeffrey	Manager	\$570.00	9.6	\$5,472.00
Estrella, Ricardo	Manager – Puerto Rico	\$270.00	39.5	\$10,665.00
Gilmore, John	Director	\$590.00	65	\$38,350.00
Gruenes, Matthew	Senior Associate	\$400.00	33.8	\$13,520.00
Keller, Ethan	Senior Associate	\$400.00	3	\$1,200.00
Klemowits, Keith	Managing Director	\$720.00	19.4	\$13,968.00
Koester, Jill	Associate	\$270.00	39	\$10,530.00
Kohnle, Anka	Manager	\$500.00	66.9	\$33,450.00
Kolbus, Brianna	Senior Associate	\$400.00	131.75	\$52,700.00
Komal, Krity	Senior Associate	\$400.00	8	\$3,200.00
Lohmann, Brianna	Associate	\$280.00	13.7	\$3,836.00
Magdziarz, Michael	Manager	\$500.00	2.1	\$1,050.00
Miller, Alli	Senior Associate	\$400.00	120.8	\$48,320.00
Minshew, Jared	Senior Associate	\$400.00	4.4	\$1,760.00
Mues, Omar	Senior Manager – Puerto Rico	\$290.00	11.9	\$3,451.00
O'Donnell, Kevin	Director	\$590.00	1	\$590.00
Ogrodnny, Josef	Director	\$590.00	18.3	\$10,797.00

Payal, Jhawar	Associate	\$270.00	2.5	\$675.00
Ratze, Joshua	Associate	\$270.00	1.7	\$459.00
Rivera, Maria	Partner – Puerto Rico	\$360.00	11.2	\$4,032.00
Sanders, Matthew	Manager	\$500.00	142.65	\$71,325.00
Sandhu, Hapreet	Senior Associate	\$460.00	5	\$2,300.00
Scheltens, Kelly	Senior Manager	\$590.00	33.6	\$19,824.00
Skov, Jason	Associate	\$270.00	56.8	\$15,336.00
Triana Mayorga, Juan	Associate	\$270.00	18.05	\$4,873.50
VandenBrul, Andrew	Managing Director	\$765.00	2.6	\$1,989.00
Wade, Jason	Director	\$650.00	.5	\$325.00
Werth, Raymond	Partner	\$765.00	6.5	\$4,972.50
<b>Subtotal</b>			1,062.6	\$495,104.50
Fixed Fee Services			153.2	\$99,933.75
<b>TOTAL</b>			<b>1,215.8</b>	<b>\$595,038.25</b>

**SUMMARY OF HOURS BILLED FOR PLAN SERVICES BY PROFESSIONAL  
(for Fixed Fee Services)**

Name	Title	Total Hours Billed
Bellovin, Hal	Managing Director	33
Brady, Mary	Associate	24.5
Burkhard, Arthur	Managing Director	15.6
Caiazzo, Mary	Senior Associate	6.3
Cianciotta, Joseph	Senior Associate	73.8
<b>TOTAL</b>		<b>153.2</b>

**EXHIBIT D**

**SUMMARY OF PLAN SERVICES BY CATEGORY**  
**(For Fee Period October 1, 2021 through January 31, 2022)**

<b>Project Category for Tax Structuring Services</b>	<b>Total Hours</b>	<b>Total Fees</b>
Engagement Management	5.00	\$3,825.00
Exit Structure Analysis	105.10	\$40,345.50
Tax Modeling	19.40	\$13,495.50
<b>Total</b>	<b>129.50</b>	<b>\$57,666.00</b>

<b>Project Category for Valuation Services</b>	<b>Total Hours</b>	<b>Total Fees</b>
Fresh Start	815.3	\$373,204.50
Tax	77	\$36,321.00
<b>Total</b>	<b>892.3</b>	<b>\$409,525.50</b>

<b>Project Category for Employee Tax Services</b>	<b>Total Hours</b>	<b>Total Fees</b>
Payroll Tax Support (Hourly Fees)	40.8	\$27,913.00
Preparation of Matrix and Successorship Memos (Fixed Fee)	153.2	\$99,933.75
<b>Total</b>	<b>194</b>	<b>\$127,846.75</b>

<b>TOTALS BY PROJECT</b>	<b>Total Hours</b>	<b>Total Fees</b>
Totals for Tax Structuring Services	129.5	\$57,666.00
Totals for Valuation Services	892.3	\$409,525.50
Totals for Employee Tax Services	194	\$127,846.75
<b>Total</b>	<b>1,215.8</b>	<b>\$595,038.25</b>

**EXHIBIT E**

**DETAILED TIME ENTRIES FOR PLAN SERVICES BY CATEGORY**

**Tax Structuring Services: Exit Structure Analysis**

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	DETAILED DESCRIPTION
Angstadt, Brian	Managing Director	10/8/2021	0.50	\$765.00	\$382.50	Internal Discussion w/ A. VandenBrul and R. Werth regarding Transfer Taxes
VandenBrul, Andrew I	Managing Director	10/8/2021	0.80	\$765.00	\$ 612.00	Internal Discussion w/ B. Angstadt and R. Werth regarding Transfer Taxes
Werth, Raymond J	Partner	10/8/2021	0.50	\$765.00	\$382.50	Internal Discussion w/ B. Angstadt and A. VandenBrul regarding Transfer Taxes
VandenBrul, Andrew I	Managing Director	10/13/2021	0.80	\$765.00	\$612.00	Exit Structuring Analysis - Analyze transfer and sales tax on restructuring
Angstadt, Brian	Managing Director	10/15/2021	0.20	\$765.00	\$153.00	Exit Structuring Analysis - External discussion with Davis Polk on next steps
Burkard, Arthur C	Managing Director	10/15/2021	1.00	\$765.00	\$765.00	Exit Structuring Analysis - Analyze California corporate nexus regarding remote worker presence related to restructuring
Angstadt, Brian	Managing Director	10/20/2021	0.50	\$765.00	\$382.50	Internal discussion w/ T. Coyne, J. Dodson, A. VandenBrul, J. Wade regarding transfer and sales tax on restructuring
Coyne, Thomas Peter	Senior Manager	10/20/2021	0.20	\$650.00	\$130.00	Internal discussion w/ B. Angstadt, J. Dodson, A. VandenBrul, J. Wade regarding transfer and sales tax on restructuring
Dodson, Jeffrey C	Manager	10/20/2021	0.40	\$570.00	\$228.00	Internal discussion w/ B. Angstadt, T. Coyne, A. VandenBrul, J. Wade regarding transfer and sales tax on restructuring
VandenBrul, Andrew I	Managing Director	10/20/2021	1.00	\$765.00	\$765.00	Internal discussion w/ B. Angstadt, T. Coyne, J. Dodson, J. Wade regarding transfer and sales tax on restructuring and Follow up Research
Wade, Jason R.	Director	10/20/2021	0.50	\$650.00	\$325.00	Internal discussion w/ B. Angstadt, T. Coyne, J. Dodson, A. VandenBrul regarding transfer and sales tax on restructuring

Angstadt, Brian	Managing Director	10/22/2021	0.50	\$765.00	\$382.50	Exit Structuring Analysis - Teleconference w/ L Altus, T Matlock, and Y Yang (Davis Polk) and R Werth (Grant Thornton) related to Restructuring
Werth, Raymond J	Partner	10/22/2021	0.50	\$765.00	\$382.50	Exit Structuring Analysis - Teleconference w/ L Altus, T Matlock, and Y Yang (Davis Polk) and B Angstadt (Grant Thornton) related to Restructuring
Angstadt, Brian	Managing Director	10/28/2021	0.50	\$765.00	\$382.50	Internal discussion w/ J. Dodson on restructuring
Dodson, Jeffrey C	Manager	10/28/2021	0.50	\$570.00	\$285.00	Internal discussion w/ B. Angstadt on restructuring
Lohmann, Brianna	Senior Associate	10/28/2021	3.50	\$280.00	\$980.00	Exit Structuring Analysis - Research deductibility of restitution fees
Angstadt, Brian	Managing Director	10/29/2021	0.50	\$765.00	\$382.50	Exit Structuring Analysis - Teleconference w/ L Altus, T Matlock, and Y Yang (Davis Polk) and J Dodson and R. Werth (Grant Thornton) related to Restructuring
Dodson, Jeffrey C	Manager	10/29/2021	0.50	\$570.00	\$285.00	Exit Structuring Analysis - Teleconference w/ L Altus, T Matlock, and Y Yang (Davis Polk) and B. Angstadt and R. Werth (Grant Thornton) related to Restructuring
Werth, Raymond J	Partner	10/29/2021	1.00	\$765.00	\$765.00	Exit Structuring Analysis - Teleconference w/ L Altus, T Matlock, and Y Yang (Davis Polk) and B. Angstadt and J. Dodson (Grant Thornton) related to Restructuring
Angstadt, Brian	Managing Director	11/1/2021	0.70	\$765.00	\$535.50	Internal discussion w/ J Dodson (GTUS) related to Puerto Rican tax and restructuring
Dodson, Jeffrey C	Manager	11/1/2021	0.50	\$570.00	\$285.00	Internal discussion w/ B Angstadt (GTUS) related to Puerto Rican tax and restructuring
Lohmann, Brianna	Associate	11/1/2021	2.20	\$280.00	\$616.00	Exit Structuring Analysis - Prepare slide deck related to restructuring
Sandhu, Harpreet Kaur	Senior Associate	11/1/2021	5.00	\$460.00	\$2,300.00	Exit Structuring Analysis - Taxability search related to state taxes
Lohmann, Brianna	Associate	11/2/2021	0.50	\$280.00	\$140.00	Exit Structuring Analysis - Prepare slide deck related to restructuring

Lohmann, Brianna	Associate	11/3/2021	6.00	\$280.00	\$1,680.00	Exit Structuring Analysis - Prepare slide deck related to restructuring
Angstadt, Brian	Managing Director	11/5/2021	1.00	\$765.00	\$765.00	Exit Structuring Analysis - External discussion with L Altus, T Matlock, and Y Yang (Davis Polk); R. Estrella, O Mues, and M Rivera (GT Puerto Rico); and T Coyne, J. Dodson and R Werth (GT US) regarding Puerto Rican tax in structuring
Coyne, Thomas Peter	Senior Manager	11/5/2021	1.00	\$650.00	\$650.00	Exit Structuring Analysis - External discussion with L Altus, T Matlock, and Y Yang (Davis Polk); R. Estrella, O Mues, and M Rivera (GT Puerto Rico); and B Angstadt, J. Dodson and R Werth (GT US) regarding Puerto Rican tax in structuring
Dodson, Jeffrey C	Manager	11/5/2021	0.80	\$570.00	\$456.00	Exit Structuring Analysis - External discussion with L Altus, T Matlock, and Y Yang (Davis Polk); R. Estrella, O Mues, and M Rivera (GT Puerto Rico); and B Angstadt, T Coyne and R Werth (GT US) regarding Puerto Rican tax in structuring
Werth, Raymond J	Partner	11/5/2021	1.00	\$765.00	\$765.00	Exit Structuring Analysis - External discussion with L Altus, T Matlock, and Y Yang (Davis Polk); R. Estrella, O Mues, and M Rivera (GT Puerto Rico); and B Angstadt, T Coyne and J Dodson (GT US) regarding Puerto Rican tax in structuring
Estrella Lopez, Ricardo	Manager - Puerto Rico	11/10/2021	0.70	\$270.00	\$189.00	Restructuring effect in Puerto Rico - Prepare information request list
Lohmann, Brianna	Associate	11/10/2021	1.50	\$280.00	\$420.00	Exit Structuring Analysis - Puerto Rico Taxes
Estrella Lopez, Ricardo	Manager - Puerto Rico	11/16/2021	1.00	\$270.00	\$270.00	Restructuring effect in Puerto Rico - Prepare analysis of tax structure and impact in connection with the proposed transaction
Estrella Lopez, Ricardo	Manager - Puerto Rico	11/17/2021	1.50	\$270.00	\$405.00	Restructuring effect in Puerto Rico - Prepare power point presentation
Mues Arias, Omar	Senior Manager - Puerto Rico	11/17/2021	0.50	\$290.00	\$145.00	Restructuring effect in Puerto Rico - Analyze structuring scenarios and deemed dividend analysis

Colon Casiano, Clifford	Tax Supervisor - Puerto Rico	11/18/2021	2.00	\$220.00	\$440.00	Restructuring effect in Puerto Rico - Analyze feasibility of Puerto Rico and federal taxation rules for domestic and foreign LLCs
Estrella Lopez, Ricardo	Manager - Puerto Rico	11/18/2021	3.00	\$270.00	\$810.00	Restructuring effect in Puerto Rico - Review feasibility analysis
Mues Arias, Omar	Senior Manager - Puerto Rico	11/18/2021	1.00	\$290.00	\$290.00	Restructuring effect in Puerto Rico - Review analysis of scenarios
Estrella Lopez, Ricardo	Manager - Puerto Rico	11/19/2021	6.50	\$270.00	\$1,755.00	Restructuring effect in Puerto Rico - Analysis tax consequences of scenarios (liquidation, new LLC created, conversion from LP to LLC)
Mues Arias, Omar	Senior Manager - Puerto Rico	11/19/2021	1.00	\$290.00	\$290.00	Restructuring effect in Puerto Rico - internal discussion w/ R Estrella regarding analysis
Estrella Lopez, Ricardo	Manager - Puerto Rico	11/22/2021	1.00	\$270.00	\$270.00	Restructuring effect in Puerto Rico - internal discussion w/ O Mues regarding analysis
Estrella Lopez, Ricardo	Manager - Puerto Rico	11/23/2021	4.00	\$270.00	\$1,080.00	Restructuring effect in Puerto Rico - Analyze bankruptcy liquidation
Mues Arias, Omar	Senior Manager - Puerto Rico	11/23/2021	2.50	\$290.00	\$725.00	Restructuring effect in Puerto Rico - Review presentation
Estrella Lopez, Ricardo	Manager - Puerto Rico	11/24/2021	4.00	\$270.00	\$1,080.00	Restructuring effect in Puerto Rico - Analyze conversion to Puerto Rico LLC
Rivera Gonzalez, Maria	Partner - Puerto Rico	11/24/2021	1.00	\$360.00	\$360.00	Restructuring effect in Puerto Rico - Review analysis
Estrella Lopez, Ricardo	Manager - Puerto Rico	11/29/2021	4.70	\$270.00	\$1,269.00	Restructuring effect in Puerto Rico - Update presentation for liquidating branch
Estrella Lopez, Ricardo	Manager - Puerto Rico	11/30/2021	2.00	\$270.00	\$540.00	Restructuring effect in Puerto Rico - Update presentation for liquidation and taxation
Mues Arias, Omar	Senior Manager - Puerto Rico	11/30/2021	0.50	\$290.00	\$145.00	Restructuring effect in Puerto Rico - Reviewing presentation

Rivera Gonzalez, Maria	Partner - Puerto Rico	11/30/2021	1.00	\$360.00	\$360.00	Restructuring effect in Puerto Rico - Review presentation
Estrella Lopez, Ricardo	Manager - Puerto Rico	12/1/2021	0.50	\$270.00	\$135.00	Restructuring effect in Puerto Rico - Update presentation for review notes
Rivera Gonzalez, Maria	Partner - Puerto Rico	12/1/2021	0.50	\$360.00	\$180.00	Restructuring effect in Puerto Rico - Review updated presentation
Angstadt, Brian	Managing Director	12/3/2021	0.50	\$765.00	\$382.50	Exit Structuring Analysis - External discussion with Z Haseeb (Purdue); R. Estrella and M Rivera (GT Puerto Rico); and T Coyne (GT US) regarding Puerto Rican tax in structuring
Angstadt, Brian	Managing Director	12/3/2021	1.00	\$765.00	\$765.00	Exit Structuring - Reviewing slide deck prepared by GT Puerto Rico related to restructuring
Coyne, Thomas Peter	Senior Manager	12/3/2021	1.00	\$650.00	\$650.00	Exit Structuring Analysis - External discussion with Z Haseeb (Purdue); R. Estrella and M Rivera (GT Puerto Rico); and B Angstadt (GT US) regarding Puerto Rican tax in structuring
Estrella Lopez, Ricardo	Manager - Puerto Rico	12/3/2021	1.00	\$270.00	\$270.00	Exit Structuring Analysis - External discussion with Z Haseeb (Purdue); M Rivera (GT Puerto Rico); and B Angstadt T Coyne (GT US) regarding Puerto Rican tax in structuring
Rivera Gonzalez, Maria	Partner - Puerto Rico	12/3/2021	0.50	\$360.00	\$180.00	Exit Structuring Analysis - External discussion with Z Haseeb (Purdue); R Estrella (GT Puerto Rico); and B Angstadt T Coyne (GT US) regarding Puerto Rican tax in structuring
Coyne, Thomas Peter	Senior Manager	12/7/2021	1.20	\$650.00	\$780.00	Exit Structuring Analysis - External discussion with J Lowne and predecessor accounts to discuss PPLP
Mues Arias, Omar	Senior Manager - Puerto Rico	12/10/2021	1.00	\$290.00	\$290.00	Restructuring effect in Puerto Rico - Reviewing steps of transaction
Rivera Gonzalez, Maria	Partner - Puerto Rico	12/10/2021	1.00	\$360.00	\$360.00	Restructuring effect in Puerto Rico - Email regarding updates

Estrella Lopez, Ricardo	Manager - Puerto Rico	12/13/2021	0.70	\$270.00	\$189.00	Restructuring effect in Puerto Rico - internal discussion with O Mues and M Rivera regarding restructuring
Mues Arias, Omar	Senior Manager - Puerto Rico	12/13/2021	1.70	\$290.00	\$493.00	Restructuring effect in Puerto Rico - internal discussion with R Estrella and M Rivera regarding restructuring
Rivera Gonzalez, Maria	Partner - Puerto Rico	12/13/2021	1.00	\$360.00	\$360.00	Restructuring effect in Puerto Rico - internal discussion with R Estrella and O Mues regarding restructuring
Mues Arias, Omar	Senior Manager - Puerto Rico	12/14/2021	0.20	\$290.00	\$58.00	Restructuring effect in Puerto Rico - Research regarding reorganization
Estrella Lopez, Ricardo	Manager - Puerto Rico	12/16/2021	1.00	\$270.00	\$270.00	Restructuring effect in Puerto Rico - Analysis regarding liquidation reorganization
Mues Arias, Omar	Senior Manager - Puerto Rico	12/16/2021	1.00	\$290.00	\$290.00	Restructuring effect in Puerto Rico - Analyze proposed assessment
Rivera Gonzalez, Maria	Partner - Puerto Rico	12/16/2021	1.50	\$360.00	\$540.00	Restructuring effect in Puerto Rico - Review analysis
Angstadt, Brian	Managing Director	12/17/2021	1.00	\$765.00	\$765.00	Exit Structuring Analysis - External discussion with S Cho, K McCarthy and C Ostrowski (Purdue), L Altus, T Matlock, and S Moller (Davis Polk), R Gonzalez, C Morazzani, and J Toll (Oneillborges), R. Estrella and M Rivera (GT Puerto Rico); and T Coyne and R Werth (GT US) regarding Puerto Rican tax in structuring
Coyne, Thomas Peter	Senior Manager	12/17/2021	0.70	\$650.00	\$455.00	Exit Structuring Analysis - External discussion with S Cho, K McCarthy and C Ostrowski (Purdue), L Altus, T Matlock, and S Moller (Davis Polk), R Gonzalez, C Morazzani, and J Toll (Oneillborges), R. Estrella and M Rivera (GT Puerto Rico); and B Angstadt and R Werth (GT US) regarding Puerto Rican tax in structuring

Estrella Lopez, Ricardo	Manager - Puerto Rico	12/17/2021	1.00	\$270.00	\$270.00	Exit Structuring Analysis - External discussion with S Cho, K McCarthy and C Ostrowski (Purdue), L Altus, T Matlock, and S Moller (Davis Polk), R Gonzalez, C Morazzani, and J Toll (Oneillborges), M Rivera (GT Puerto Rico); and B Angstadt, T Coyne and R Werth (GT US) regarding Puerto Rican tax in structuring
Estrella Lopez, Ricardo	Manager - Puerto Rico	12/17/2021	1.50	\$270.00	\$405.00	Restructuring effect in Puerto Rico - Prep for call with attorneys
Rivera Gonzalez, Maria	Partner - Puerto Rico	12/17/2021	1.00	\$360.00	\$360.00	Exit Structuring Analysis - External discussion with S Cho, K McCarthy and C Ostrowski (Purdue), L Altus, T Matlock, and S Moller (Davis Polk), R Gonzalez, C Morazzani, and J Toll (Oneillborges), R Estrella (GT Puerto Rico); and B Angstadt, T Coyne and R Werth (GT US) regarding Puerto Rican tax in structuring
Rivera Gonzalez, Maria	Partner - Puerto Rico	12/17/2021	0.50	\$360.00	\$180.00	Restructuring effect in Puerto Rico - Prep for call with attorneys
Werth, Raymond J	Partner	12/17/2021	1.00	\$765.00	\$765.00	Exit Structuring Analysis - External discussion with S Cho, K McCarthy and C Ostrowski (Purdue), L Altus, T Matlock, and S Moller (Davis Polk), R Gonzalez, C Morazzani, and J Toll (Oneillborges), R. Estrella and M Rivera (GT Puerto Rico); and B Angstadt and T Coyne (GT US) regarding Puerto Rican tax in structuring
Estrella Lopez, Ricardo	Manager - Puerto Rico	12/20/2021	0.70	\$270.00	\$189.00	Restructuring effect in Puerto Rico - Update analysis on review points
Rivera Gonzalez, Maria	Partner - Puerto Rico	12/20/2021	0.50	\$360.00	\$180.00	Restructuring effect in Puerto Rico - Review analysis
Estrella Lopez, Ricardo	Manager - Puerto Rico	12/21/2021	0.50	\$270.00	\$135.00	Restructuring effect in Puerto Rico - Clear review notes on analysis

Rivera Gonzalez, Maria	Partner - Puerto Rico	12/21/2021	0.50	\$360.00	\$180.00	Restructuring effect in Puerto Rico - Review analysis
Rivera Gonzalez, Maria	Partner	1/11/2022	0.20	\$360.00	\$72.00	Restructuring effect in Puerto Rico
Estrella Lopez, Ricardo	Manager	1/12/2022	0.20	\$270.00	\$54.00	Restructuring effect in Puerto Rico
Estrella Lopez, Ricardo	Manager	1/13/2022	1.00	\$270.00	\$270.00	Restructuring effect in Puerto Rico
Mues Arias, Omar	Senior Manager	1/13/2022	1.00	\$290.00	\$290.00	Restructuring effect in Puerto Rico
Rivera Gonzalez, Maria	Partner	1/14/2022	0.50	\$360.00	\$180.00	Restructuring effect in Puerto Rico
Rivera Gonzalez, Maria	Partner	1/21/2022	0.50	\$360.00	\$180.00	Restructuring effect in Puerto Rico
Estrella Lopez, Ricardo	Manager	1/24/2022	0.50	\$270.00	\$135.00	Restructuring effect in Puerto Rico
Rivera Gonzalez, Maria	Partner	1/24/2022	0.50	\$360.00	\$180.00	Restructuring effect in Puerto Rico
Estrella Lopez, Ricardo	Manager	1/25/2022	2.50	\$270.00	\$675.00	Restructuring effect in Puerto Rico
Mues Arias, Omar	Senior Manager	1/25/2022	1.50	\$290.00	\$435.00	Restructuring effect in Puerto Rico
Rivera Gonzalez, Maria	Partner	1/25/2022	0.50	\$360.00	\$180.00	Restructuring effect in Puerto Rico
<b>TOTAL</b>			<b>105.1</b>		<b>\$40,345.50</b>	

**Tax Structuring Services: Tax Modeling**

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Billed</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Angstadt, Brian	Managing Director	12/1/2021	0.50	\$756.00	\$382.50	Tax Modeling - reviewing draft valuation and effect on modeling
Angstadt, Brian	Managing Director	12/8/2021	0.50	\$756.00	\$382.50	Tax Modeling - reviewing tax model
Dodson, Jeffrey C	Manager	12/8/2021	2.70	\$570.00	\$1,539.00	Tax Modeling - updating model for valuation
Angstadt, Brian	Managing Director	12/14/2021	2.00	\$756.00	\$1,530.00	Tax Modeling - reviewing tax model
Dodson, Jeffrey C	Manager	12/20/2021	3.20	\$57000	\$1,824.00	Tax Modeling - updating model for valuation and projections
Angstadt, Brian	Managing Director	1/7/2022	1.00	\$765.00	\$765.00	Tax Modeling - External discussion with J Lowne and T Ronan (Purdue); and S Cho and R Werth (GT US) regarding valuation and model
Angstadt, Brian	Managing Director	1/7/2022	1.00	\$765.00	\$765.00	Tax Modeling - Preparation for call
Werth, Raymond J	Partner	1/7/2022	1.50	\$765.00	\$1,147.50	Tax Modeling - Preparation for call
Werth, Raymond J	Partner	1/7/2022	1.00	\$765.00	\$765.00	Tax Modeling - External discussion with J Lowne and T Ronan (Purdue); and S Cho and B Angstadt (GT US) regarding valuation and model; and review
Angstadt, Brian	Managing Director	1/27/2022	2.00	\$765.00	\$1,530.00	Tax Modeling - Review updated Model
Angstadt, Brian	Managing Director	1/28/2022	1.00	\$765.00	\$765.00	Internal discussion w/ S Cho, J Dodson, and A Kohnle regarding Modeling
Angstadt, Brian	Managing Director	1/28/2022	2.00	\$765.00	\$1,530.00	Tax Modeling - Review updated Model
Dodson, Jeffrey C	Manager	1/28/2022	1.00	\$570.00	\$570.00	Internal discussion w/ S Cho, B Angstadt, and A Kohnle regarding Modeling
<b>TOTAL</b>			<b>19.40</b>		<b>\$13,495.50</b>	

**Tax Structuring Services: Engagement Management**

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Billed</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Angstadt, Brian	Managing Director	10/13/2021	1.00	\$765.00	\$765.00	Preparing Interim Billing Analysis
Angstadt, Brian	Managing Director	10/15/2021	0.50	\$765.00	\$382.50	Preparing Interim Billing Analysis
Angstadt, Brian	Managing Director	10/19/2021	0.50	\$765.00	\$382.50	Preparing Interim Billing Analysis
Angstadt, Brian	Managing Director	11/4/2021	1.00	\$765.00	\$765.00	Preparing Interim Billing Analysis
Angstadt, Brian	Managing Director	11/7/2021	1.50	\$765.00	\$1,147.50	Preparing Interim Billing Analysis
Angstadt, Brian	Managing Director	11/15/2021	0.50	\$765.00	\$382.50	Preparing Interim Billing Analysis
<b>TOTAL</b>			<b>5.0</b>		<b>\$3,825.00</b>	

**Valuation Services: Fresh Start**

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Cho, Sylvia	Principal	10/1/2021	0.75	720.00	540.00	Discussion regarding preliminary valuation scope and methodologies with management (J. Lowne and E. Nowakowski) company auditors EY (L. Banker, A. Caporale, M. Heera) and GT Team (A. Kohnle, M. Sanders, and K. Scheltens).
Kohnle, Ann-Katrin	Manager	10/1/2021	0.75	500.00	375.00	Discussion regarding preliminary valuation scope and methodologies with management (J. Lowne and E. Nowakowski) company auditors EY (L. Banker, A. Caporale, M. Heera) and GT Team (S. Cho, M. Sanders, and K. Scheltens).
Kohnle, Ann-Katrin	Manager	10/1/2021	0.50	500.00	250.00	Discussion regarding the upcoming Avrio call with K. Scheltens, A. Arnett, M. Magdziarz and M. Sanders.
Kohnle, Ann-Katrin	Manager	10/1/2021	1.25	500.00	625.00	Assess data provided ahead of client calls to discuss cash flow adjustments and assess next steps for the team.
Magdziarz, Michael	Manager	10/1/2021	0.50	500.00	250.00	Discussion regarding the upcoming Avrio call with K. Scheltens, A. Arnett, A. Kohnle, and M. Sanders.
Sanders, Matthew	Manager	10/1/2021	0.75	500.00	375.00	Discussion regarding preliminary valuation scope and methodologies with management (J. Lowne and E. Nowakowski) company auditors EY (L. Banker, A. Caporale, M. Heera) and GT Team (S. Cho, A. Kohnle, and K. Scheltens).
Sanders, Matthew	Manager	10/1/2021	0.50	500.00	250.00	Discussion regarding the upcoming Avrio call with K. Scheltens, A. Arnett, A. Kohnle, and M. Magdziarz.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Sanders, Matthew	Manager	10/1/2021	0.70	500.00	350.00	Review financials and data provided for Avrio, prepare meeting agenda for client call
Scheltens, Kelly	Senior Manager	10/1/2021	0.75	590.00	442.50	Discussion regarding preliminary valuation scope and methodologies with management (J. Lowne and E. Nowakowski) company auditors EY (L. Banker, A. Caporale, M. Heera) and GT Team (S. Cho, A. Kohnle, and M. Sanders).
Scheltens, Kelly	Senior Manager	10/1/2021	0.50	590.00	295.00	Discussion regarding the upcoming Avrio call with A. Arnett, A. Kohnle, M. Magdziarz and M. Sanders
Scheltens, Kelly	Senior Manager	10/1/2021	0.40	590.00	236.00	Update of methodologies document for auditors
Koester, Jillian	Associate	10/4/2021	1.40	270.00	378.00	Developed discounted cash flows model for consolidated emergence value.
Kolbus, Brianna	Senior Associate	10/4/2021	0.25	400.00	100.00	Discussion with J. Triana and M. Sanders regarding scope and methodology
Kolbus, Brianna	Senior Associate	10/4/2021	0.50	400.00	200.00	Analyzed data and developed models for individual CMP intangible assets.
Ratze, Joshua	Associate	10/4/2021	1.70	270.00	459.00	Run guideline public company search for WACC analysis
Sanders, Matthew	Manager	10/4/2021	0.25	500.00	125.00	Discussion with J. Triana and B. Kolbus regarding updated scope and methodology
Sanders, Matthew	Manager	10/4/2021	1.15	500.00	575.00	Prepared agendas for external meeting to discuss Avrio business
Triana Mayorga, Juan	Associate	10/4/2021	0.25	270.00	67.50	Discussion with B. Kolbus and M. Sanders regarding updated scope and methodology
Koester, Jillian	Associate	10/5/2021	0.50	270.00	135.00	Refined guideline public company search criteria for WACC analysis.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Miller, Allison	Senior Associate	10/5/2021	0.70	400.00	280.00	Evaluated Purdue forecasts and created discounted cash flow valuation model for consolidated emergence valuation.
Miller, Allison	Senior Associate	10/5/2021	1.90	400.00	760.00	Analyzed Purdue forecast data and created discounted cash flow valuation model.
Sanders, Matthew	Manager	10/5/2021	1.60	500.00	800.00	Analyzed data to assess follow questions to be covered on the call to discuss the Avrio financials.
Scheltens, Kelly	Senior Manager	10/5/2021	0.20	590.00	118.00	Reviewed Avrio discussion agenda and call prep
Koester, Jillian	Associate	10/6/2021	0.50	270.00	135.00	Internal status call with A Arnett, M Sanders, B Kolbus, J Triana, and K. Scheltens
Koester, Jillian	Associate	10/6/2021	0.60	270.00	162.00	Created historical and projected financial statement analysis in consolidated enterprise value model.
Kohnle, Ann-Katrin	Manager	10/6/2021	0.90	500.00	450.00	Analyzed client provided documentation in preparation of call to discuss Avrio intangible assets and forecast.
Kohnle, Ann-Katrin	Manager	10/6/2021	1.10	500.00	550.00	Call with J. Tran and GT Team (A. Arnett, M. Sanders, and K. Scheltens) to discuss Avrio Forecast and intangible assets
Kohnle, Ann-Katrin	Manager	10/6/2021	0.50	500.00	250.00	Follow up to status call to discuss planning for splitting responsibilities and models with M. Sanders.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Kolbus, Brianna	Senior Associate	10/6/2021	0.50	400.00	200.00	Internal status call with A Arnett, M Sanders, J Koester, J Triana, and K. Scheltens
Sanders, Matthew	Manager	10/6/2021	0.70	500.00	350.00	Read through Alcon royalty agreement
Sanders, Matthew	Manager	10/6/2021	1.10	500.00	550.00	Call with J. Tran and GT Team (A. Arnett, A. Kohnle, and K. Scheltens) to discuss Avrio Forecast and intangible assets
Sanders, Matthew	Manager	10/6/2021	0.50	500.00	250.00	Internal status call with A Arnett, J Koester, B Kolbus, J Triana, and K. Scheltens
Sanders, Matthew	Manager	10/6/2021	1.20	500.00	600.00	Post call follow up for Avrio and additional review time for materials discussed on the call
Sanders, Matthew	Manager	10/6/2021	0.50	500.00	250.00	Follow up to status call to discuss planning for splitting responsibilities and models with A. Kohnle
Scheltens, Kelly	Senior Manager	10/6/2021	1.10	590.00	649.00	Call with J. Tran and GT Team (A. Arnett, A. Kohnle, and M. Sanders) to discuss Avrio Forecast and intangible assets

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Scheltens, Kelly	Senior Manager	10/6/2021	0.50	590.00	295.00	Internal status call with A Arnett, M Sanders, J Koester, B Kolbus, and J Triana.
Triana Mayorga, Juan	Associate	10/6/2021	0.50	270.00	135.00	Internal status call with A Arnett, M Sanders, J Koester, B Kolbus, and K. Scheltens
Koester, Jillian	Associate	10/7/2021	0.20	270.00	54.00	Developed WACC analysis and inputting selected guideline public companies in the model.
Kolbus, Brianna	Senior Associate	10/7/2021	0.50	400.00	200.00	Discuss scope and methodology and status of market products intangible assets with M. Sanders, and J. Mayorga
Miller, Allison	Senior Associate	10/7/2021	1.30	400.00	520.00	Analyzed guideline public companies to be used in the WACC analysis.
Sanders, Matthew	Manager	10/7/2021	0.50	500.00	250.00	Discuss scope and methodology and status of market products intangible assets with B. Kolbus and J. Mayorga
Sanders, Matthew	Manager	10/7/2021	0.80	500.00	400.00	Set up and prep for external call to discuss Rhodes business operations
Triana Mayorga, Juan	Associate	10/7/2021	0.50	270.00	135.00	Discuss scope and methodology and status of market products intangible assets with M. Sanders, and B. Kolbus.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Triana Mayorga, Juan	Associate	10/7/2021	0.85	270.00	229.50	Created CMP intangible asset valuation models.
Kolbus, Brianna	Senior Associate	10/8/2021	1.90	400.00	760.00	Analyzed data and developed models for inventory valuation.
Kolbus, Brianna	Senior Associate	10/8/2021	0.40	400.00	160.00	Evaluated projected financials provided for discrete CMP intangible assets by product.
Kolbus, Brianna	Senior Associate	10/8/2021	0.70	400.00	280.00	Refined models related to the Avrio/OTC CMP intangible assets and related workforce valuation.
Kolbus, Brianna	Senior Associate	10/8/2021	0.75	400.00	300.00	Refined models related to inventory valuations for each entity.
Sanders, Matthew	Manager	10/8/2021	0.20	500.00	100.00	Bi-weekly status update call with J. Lowne, E. Nowakowski, A. Arnett, and K. Scheltens.
Sanders, Matthew	Manager	10/8/2021	1.40	500.00	700.00	Analyze data uploaded related to the Rhodes business and RALP forecast to determine relevant data for marketed products.
Sanders, Matthew	Manager	10/8/2021	1.60	500.00	800.00	Evaluate data provided related to the Rhodes business and RALP forecast to refine cash flow allocations to the generic portfolio CMP intangible asset.
Scheltens, Kelly	Senior Manager	10/8/2021	0.20	590.00	118.00	Bi-weekly status update call with J. Lowne, E. Nowakowski, M. Sanders, and A. Arnett.
Triana Mayorga, Juan	Associate	10/8/2021	1.80	270.00	486.00	Analyzed the financial data provided for individual CMP intangible assets.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Koester, Jillian	Associate	10/11/2021	0.40	270.00	108.00	Refined the consolidated emergence valuation discounted cash flow model based on revised business plans.
Koester, Jillian	Associate	10/11/2021	0.60	270.00	162.00	Refined valuation model related to consolidated emergence valuation.
Kolbus, Brianna	Senior Associate	10/11/2021	0.50	400.00	200.00	Revised models related to the Avrio OTC CMP intangible assets.
Kolbus, Brianna	Senior Associate	10/11/2021	1.60	400.00	640.00	Refined models related to the Branded Opioid CMP intangibles assets.
Kolbus, Brianna	Senior Associate	10/11/2021	1.10	400.00	440.00	Updated models related to the Avrio OTC CMP intangible assets for overhead expense allocations.
Miller, Allison	Senior Associate	10/11/2021	1.10	400.00	440.00	Evaluated Purdue consolidated forecast and created discount cash flow models.
Sanders, Matthew	Manager	10/11/2021	1.30	500.00	650.00	Schedule and prepare materials for call to discuss the Rhodes business and related intangibles.
Sanders, Matthew	Manager	10/11/2021	0.90	500.00	450.00	Schedule and prepare materials for call to discuss the PPLP business and related intangibles.
Scheltens, Kelly	Senior Manager	10/11/2021	0.25	590.00	147.50	Review of client comments and updates to methodology deck
Koester, Jillian	Associate	10/12/2021	0.30	270.00	81.00	Evaluated projections for legal tax entities to reconcile to the consolidated projections for emergence valuation model.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Koester, Jillian	Associate	10/12/2021	0.70	270.00	189.00	Analyzed the consolidated enterprise value model to determine emergence value with additional data provided by management.
Koester, Jillian	Associate	10/12/2021	1.20	270.00	324.00	Developed consolidated emergence value discounted cash flow analysis.
Kohnle, Ann-Katrin	Manager	10/12/2021	0.60	500.00	300.00	Call coordination with Purdue and GT teams
Kolbus, Brianna	Senior Associate	10/12/2021	0.40	400.00	160.00	Analyzed projected financial data to determine appropriate allocation to input in CMP cash flow allocation models.
Kolbus, Brianna	Senior Associate	10/12/2021	0.40	400.00	160.00	Discuss market products modelling with M. Sanders.
Kolbus, Brianna	Senior Associate	10/12/2021	0.20	400.00	80.00	Developed cash flow allocation models for Branded Opioid CMP intangible assets
Miller, Allison	Senior Associate	10/12/2021	2.10	400.00	840.00	Evaluated Alcon royalty agreement and Avrio customer relationships valuation analyses to adjust cash flows attributable to the discrete intangible assets.
Minshew, Jarred	Senior Associate	10/12/2021	1.40	400.00	560.00	Organized personal-property specific data uploaded to the Sharesite to evaluate data that had been provided and communicate data gaps to team
Minshew, Jarred	Senior Associate	10/12/2021	1.50	400.00	600.00	Analyzed personal property data provided to assess potential issues and follow up requests.
Sanders, Matthew	Manager	10/12/2021	0.40	500.00	200.00	Discuss market products modelling with B, Kolbus.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Sanders, Matthew	Manager	10/12/2021	1.80	500.00	900.00	Analyzed CMP intangible asset valuation and cash flow allocation models.
Klemowits, Keith	Managing Director	10/13/2021	0.50	720.00	360.00	Weekly internal status call to discuss project status with A. Arnett, M. Sanders, K. Scheltens, B. Kolbus, A. Miller, and J. Koester.
Koester, Jillian	Associate	10/13/2021	1.10	270.00	297.00	Analyzed discounted cash flow analysis related to the consolidated enterprise emergence value.
Koester, Jillian	Associate	10/13/2021	0.50	270.00	135.00	Weekly internal status call to discuss project status with A. Arnett, M. Sanders, K. Scheltens, B. Kolbus, A. Miller, and K. Klemowits.
Kolbus, Brianna	Senior Associate	10/13/2021	0.50	400.00	200.00	Weekly internal status call to discuss project status with A. Arnett, M. Sanders, K. Scheltens, A. Miller, J. Koester and K. Klemowits.
Kolbus, Brianna	Senior Associate	10/13/2021	0.40	400.00	160.00	Refined cash flow allocations and models related to Branded Opioid CMP for individual intangible assets.
Miller, Allison	Senior Associate	10/13/2021	0.50	400.00	200.00	Weekly internal status call to discuss project status with A. Arnett, M. Sanders, K. Scheltens, B. Kolbus, J. Koester and K. Klemowits.
Sanders, Matthew	Manager	10/13/2021	0.50	500.00	250.00	Meeting to prepare for Rhodes client call with A. Arnett and K. Scheltens.
Sanders, Matthew	Manager	10/13/2021	0.50	500.00	250.00	Weekly internal status call to discuss project status with A. Arnett, K. Scheltens, B. Kolbus, A. Miller, J. Koester and K. Klemowits.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Sanders, Matthew	Manager	10/13/2021	0.40	500.00	200.00	Evaluated CMP intangible asset cash flow allocation models and reconcile to and underlying support provided.
Sanders, Matthew	Manager	10/13/2021	1.60	500.00	800.00	Analyzed underlying data for Rhodes and PPLP CMP intangibles and reconcile to valuation analysis.
Sanders, Matthew	Manager	10/13/2021	1.60	500.00	800.00	Organized time entries for Oct. 15 interim fee application.
Sanders, Matthew	Manager	10/13/2021	0.80	500.00	400.00	Gathered and organized expense detail for Oct. 15 interim fee application.
Sanders, Matthew	Manager	10/13/2021	1.40	500.00	700.00	Prepared final documentation and support for Oct. 15 interim fee application
Scheltens, Kelly	Senior Manager	10/13/2021	0.50	590.00	295.00	Weekly internal status call to discuss project status with A. Arnett, M. Sanders, B. Kolbus, A. Miller, J. Koester and K. Klemowits.
Scheltens, Kelly	Senior Manager	10/13/2021	0.50	590.00	295.00	Meeting to prepare for Rhodes client call with A. Arnett, and M. Sanders.
Klemowits, Keith	Managing Director	10/14/2021	1.30	720.00	936.00	Analyzed fixed asset records.
Koester, Jillian	Associate	10/14/2021	1.20	270.00	324.00	Developed IPR&D cash flow allocation forecast related to the generic launch date intangibles.
Koester, Jillian	Associate	10/14/2021	0.70	270.00	189.00	Analyzed IPR&D cash flow allocation models to allocate overhead expenses to generic portfolio intangible assets.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Koester, Jillian	Associate	10/14/2021	0.90	270.00	243.00	Reconciled IPR&D forecast for generic launch intangibles to consolidated forecast.
Kohnle, Ann-Katrin	Manager	10/14/2021	1.10	500.00	550.00	Meeting D. Fogel and R. Haberlin to review Rhodes business entity projections and IPR&D and CMP asset projections
Kolbus, Brianna	Senior Associate	10/14/2021	0.60	400.00	240.00	Internal meeting with M. Sanders, and A. Miller regarding overall valuation responsibilities
Kolbus, Brianna	Senior Associate	10/14/2021	1.10	400.00	440.00	Meeting with D. Fogel, R. Haberlin and GT team (A. Arnett, A. Miller, M. Sanders and K. Scheltens) to review Rhodes business entity projections and IPR&D and CMP asset projections
Miller, Allison	Senior Associate	10/14/2021	2.30	400.00	920.00	Evaluated IPR&D forecast data provided and created IPR&D cash flow allocation models.
Miller, Allison	Senior Associate	10/14/2021	1.10	400.00	440.00	Meeting with D. Fogel, R. Haberlin and GT team (B. Kolbus, A. Arnett, M. Sanders and K. Scheltens) to review Rhodes business entity projections and IPR&D and CMP asset projections
Sanders, Matthew	Manager	10/14/2021	0.60	500.00	300.00	Evaluated data provided related to the RALP business operations to prepare for client call with Rhodes team
Sanders, Matthew	Manager	10/14/2021	0.60	500.00	300.00	Internal meeting with A. Miller, and B. Kolbus regarding overall valuation responsibilities
Sanders, Matthew	Manager	10/14/2021	1.10	500.00	550.00	Meeting with D. Fogel, R. Haberlin and GT team (B. Kolbus, A. Arnett, A. Miller, and K. Scheltens) to review Rhodes business entity projections and IPR&D and CMP asset projections

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Sanders, Matthew	Manager	10/14/2021	1.30	500.00	650.00	Analyzed data provided for Rhodes entity generic portfolio CMP intangible asset and assess additional data needed.
Scheltens, Kelly	Senior Manager	10/14/2021	1.10	590.00	649.00	Meeting with D. Fogel, R. Haberlin and GT team (B. Kolbus, A. Arnett, A. Miller, and M. Sanders) to review Rhodes business entity projections and IPR&D and CMP asset projections
Klemowits, Keith	Managing Director	10/15/2021	1.10	720.00	792.00	Evaluated fixed asset records provided to assess potential gaps in data.
Sanders, Matthew	Manager	10/15/2021	0.30	500.00	150.00	Prepare for PPLP entity discussions
Scheltens, Kelly	Senior Manager	10/15/2021	0.10	590.00	59.00	Discussion with E. Nowakowski on branded R&D
Gruenes, Matthew	Senior Associate	10/18/2021	1.10	400.00	440.00	Read through and analyzed property/lease data from provided by client documents related to real estate analysis
Gruenes, Matthew	Senior Associate	10/18/2021	1.70	400.00	680.00	Analyzed and extracted property/lease data from provided by client documents related to real estate analysis
Klemowits, Keith	Managing Director	10/18/2021	1.30	720.00	936.00	Analyzed fixed asset detail provided by the client to ascertain additional data that will be needed.
Koester, Jillian	Associate	10/18/2021	0.50	270.00	135.00	Analyzed and developed model for Imbrium IPR&D intangible assets.
Kohnle, Ann-Katrin	Manager	10/18/2021	1.50	500.00	750.00	Analyzed client provided documents related to consolidated business forecast.
Kohnle, Ann-Katrin	Manager	10/18/2021	0.50	500.00	250.00	Discussion regarding Imbrium IPR&D forecasts with A. Miller.
Kohnle, Ann-Katrin	Manager	10/18/2021	0.50	500.00	250.00	Meeting with E. Nowakowski, J. Lowne, T. Au and A. Miller to review Imbrium entity and IPR&D assets

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Kolbus, Brianna	Senior Associate	10/18/2021	1.20	400.00	480.00	Analyzed and updated forecast inputs related to the CMP intangible asset models.
Kolbus, Brianna	Senior Associate	10/18/2021	0.50	400.00	200.00	Call to discuss cash flow models with M. Sanders, and J. Triana
Kolbus, Brianna	Senior Associate	10/18/2021	1.30	400.00	520.00	Updated Branded Opioid CMP intangible asset models for revised forecasts provided by management.
Kolbus, Brianna	Senior Associate	10/18/2021	1.20	400.00	480.00	Refined inventory models based on additional cost of goods sold detail provided by management.
Miller, Allison	Senior Associate	10/18/2021	0.50	400.00	200.00	Discussion regarding Imbrium IPR&D forecasts with A. Kohnle.
Miller, Allison	Senior Associate	10/18/2021	0.50	400.00	200.00	Meeting with E. Nowakowski, J. Lowne, T. Au, and A. Kohnle to review Imbrium entity and IPR&D assets
Miller, Allison	Senior Associate	10/18/2021	1.10	400.00	440.00	Refined IPR&D cash flow allocation models.
Miller, Allison	Senior Associate	10/18/2021	1.80	400.00	720.00	Assessed status of IPR&D intangible asset models to determine outstanding data needs.
Ogrodnny, Jozef	Director	10/18/2021	0.40	590.00	236.00	Analyzed data provided related to the owned real property located in Wilson, NC.
Sanders, Matthew	Manager	10/18/2021	1.30	500.00	650.00	Review cash flow allocation template for Avrio OTC market products
Sanders, Matthew	Manager	10/18/2021	1.10	500.00	550.00	Evaluated data request and outstanding items related to the currently market products assets.
Sanders, Matthew	Manager	10/18/2021	0.80	500.00	400.00	Analyzed cash flow allocation models related to the generics portfolio CMP intangible assets.
Sanders, Matthew	Manager	10/18/2021	1.00	500.00	500.00	Meeting with E. Nowakowski, J Lowne, T. Au and K. Scheltens to discuss branded pipeline.
Sanders, Matthew	Manager	10/18/2021	0.50	500.00	250.00	Call to discuss cash flow models with B. Kolbus and J. Triana

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Scheltens, Kelly	Senior Manager	10/18/2021	1.00	590.00	590.00	Meeting with E. Nowakowski, J Lowne T. Au and M. Sanders to discuss branded pipeline.
Triana Mayorga, Juan	Associate	10/18/2021	0.90	270.00	243.00	Analyzed and evaluated data provided to determine outstanding items and follow up requests.
Triana Mayorga, Juan	Associate	10/18/2021	0.50	270.00	135.00	Call to discuss cash flow models with M. Sanders, and B. Kolbus.
Gruenes, Matthew	Senior Associate	10/19/2021	1.20	400.00	480.00	Extracted property/lease data from provided by client documents related to real estate analysis
Gruenes, Matthew	Senior Associate	10/19/2021	1.70	400.00	680.00	Read through and analyzed real property/lease data from provided by client documents related to real estate analysis
Koester, Jillian	Associate	10/19/2021	0.90	270.00	243.00	Analyzed and updated IPR&D cash flow forecasts and allocation of overhead expenses to the discrete intangible assets.
Kohnle, Ann-Katrin	Manager	10/19/2021	1.70	500.00	850.00	Analyzed data provided and current status of consolidated enterprise value model to determine outstanding data needed.
Kohnle, Ann-Katrin	Manager	10/19/2021	0.50	500.00	250.00	Bi-weekly status meeting with J. Lowne, E. Nowakowski, M. Sanders, and K. Scheltens.
Kohnle, Ann-Katrin	Manager	10/19/2021	0.50	500.00	250.00	Discussion regarding feedback on IPR&D forecasts with A. Miller and M. Sanders.
Kohnle, Ann-Katrin	Manager	10/19/2021	0.90	500.00	450.00	Call with B. Kolbus and J. Triana Mayorga to discuss generics IPR&D and CMP forecasts
Kolbus, Brianna	Senior Associate	10/19/2021	0.60	400.00	240.00	Refined generics forecast assumptions and developed model to allocate corporate overhead and opex items to discrete branded opioid CMP intangible assets.
Kolbus, Brianna	Senior Associate	10/19/2021	0.40	400.00	160.00	Evaluated revised branded opioids forecast file to assess impact on CMP intangible asset models.
Kolbus, Brianna	Senior Associate	10/19/2021	0.90	400.00	360.00	Call with A. Kohnle and J. Triana Mayorga to discuss generics IPR&D and CMP forecasts

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Miller, Allison	Senior Associate	10/19/2021	0.50	400.00	200.00	Discussion regarding feedback on IPR&D forecasts with A. Kohnle, and M. Sanders.
Miller, Allison	Senior Associate	10/19/2021	1.20	400.00	480.00	Created IPR&D valuation models for Rhodes generic launch intangible assets by launch date.
Miller, Allison	Senior Associate	10/19/2021	1.60	400.00	640.00	Refined IPR&D valuation models for Rhodes generic launch date intangible assets.
Miller, Allison	Senior Associate	10/19/2021	1.40	400.00	560.00	Developed the IPR&D valuation schedules for Imbrium intangible assets.
Ogrodny, Jozef	Director	10/19/2021	0.60	590.00	354.00	Evaluated data provided relate to the owned real property located in Wilson, NC and assess potential follow requests.
Sanders, Matthew	Manager	10/19/2021	1.40	500.00	700.00	Refined cash flow allocation models for Generic portfolio marketed products.
Sanders, Matthew	Manager	10/19/2021	1.70	500.00	850.00	Refined cash flow allocation models for branded opioid marketed products.
Sanders, Matthew	Manager	10/19/2021	0.50	500.00	250.00	Discussion regarding feedback on IPR&D forecasts with A. Kohnle, and A. Miller.
Sanders, Matthew	Manager	10/19/2021	0.50	500.00	250.00	Bi-weekly status meeting with J. Lowne, E. Nowakowski, A. Kohnle, and K. Scheltens.
Scheltens, Kelly	Senior Manager	10/19/2021	0.50	590.00	295.00	Bi-weekly status meeting with J. Lowne, E. Nowakowski, A. Kohnle, and M. Sanders.
Triana Mayorga, Juan	Associate	10/19/2021	0.90	270.00	243.00	Analyzed branded opioids CMP intangible asset cash flow allocation
Triana Mayorga, Juan	Associate	10/19/2021	0.90	270.00	243.00	Call with A. Kohnle and B. Kolbus to discuss generics IPR&D and CMP forecasts
Triana Mayorga, Juan	Associate	10/19/2021	0.30	270.00	81.00	Reviewed and analyzed forecasts for intangible assets
Triana Mayorga, Juan	Associate	10/19/2021	1.70	270.00	459.00	Analyzed the Branded Opioid CMP intangible assets cash flow allocation

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Gilmore, John	Director	10/20/2021	0.50	590.00	295.00	Weekly internal call to discuss project status with M. Sanders, K. Scheltens, B. Kolbus, J. Triana Mayorga, J. Ogrodny, A. Kohnle T. Gilmore, and K. Klemowits.
Gruenes, Matthew	Senior Associate	10/20/2021	1.20	400.00	480.00	Research and analysis related to real estate/real property locations
Gruenes, Matthew	Senior Associate	10/20/2021	1.60	400.00	640.00	Research and analysis related to real estate/real property locations
Klemowits, Keith	Managing Director	10/20/2021	0.50	720.00	360.00	Weekly internal call to discuss project status with M. Sanders, K. Scheltens, B. Kolbus, J. Triana Mayorga, J. Ogrodny, A. Kohnle T. Gilmore, and K. Klemowits.
Kohnle, Ann-Katrin	Manager	10/20/2021	0.60	500.00	300.00	Reviewed models for cash flow allocations related to IPR&D intangible assets and provided comments
Kohnle, Ann-Katrin	Manager	10/20/2021	1.00	500.00	500.00	Call with J. Lowne, E. Nowakowski and GT team (A. Miller, M. Sanders, B. Kolbus, and K. Scheltens) to discuss branded opioid and PPLP financials.
Kohnle, Ann-Katrin	Manager	10/20/2021	0.50	500.00	250.00	Weekly internal call to discuss project status with M. Sanders, K. Scheltens, B. Kolbus, J. Triana Mayorga, J. Ogrodny, A. Kohnle T. Gilmore, and K. Klemowits.
Kolbus, Brianna	Senior Associate	10/20/2021	1.00	400.00	400.00	Call with J. Lowne, E. Nowakowski and GT team (A. Miller, M. Sanders, A. Kohnle and K. Scheltens) to discuss branded opioid and PPLP financials.
Kolbus, Brianna	Senior Associate	10/20/2021	0.50	400.00	200.00	Weekly internal call to discuss project status with M. Sanders, K. Scheltens, J. Triana Mayorga, J. Ogrodny, A. Kohnle T. Gilmore, and K. Klemowits.
Miller, Allison	Senior Associate	10/20/2021	1.00	400.00	400.00	Call with J. Lowne, E. Nowakowski and GT team (B. Kolbus, M. Sanders, A. Kohnle and K. Scheltens) to discuss branded opioid and PPLP financials.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Ogrodny, Jozef	Director	10/20/2021	0.50	590.00	295.00	Weekly internal call to discuss project status with M. Sanders, K. Scheltens, B. Kolbus, J. Triana Mayorga, A. Kohnle T. Gilmore, and K. Klemowits.
Sanders, Matthew	Manager	10/20/2021	1.30	500.00	650.00	Analyzed and updated cash flow allocation forecasts for Avrio OTC and Brand Opioid marketed products
Sanders, Matthew	Manager	10/20/2021	0.50	500.00	250.00	Weekly internal call to discuss project status with K. Scheltens, B. Kolbus, J. Triana Mayorga, J. Ogrodny, A. Kohnle T. Gilmore, and K. Klemowits.
Sanders, Matthew	Manager	10/20/2021	1.00	500.00	500.00	Call with J. Lowne, E. Nowakowski and GT team (A. Kohnle, B. Kolbus, A. Miller, and K. Scheltens) to discuss branded opioid and PPLP financials.
Scheltens, Kelly	Senior Manager	10/20/2021	1.00	590.00	590.00	Call with J. Lowne, E. Nowakowski and GT team (B. Kolbus, A. Miller, A. Kohnle and M. Sanders) to discuss branded opioid and PPLP financials.
Scheltens, Kelly	Senior Manager	10/20/2021	0.50	590.00	295.00	Weekly internal call to discuss project status with M. Sanders, B. Kolbus, J. Triana Mayorga, J. Ogrodny, A. Kohnle T. Gilmore, and K. Klemowits.
Triana Mayorga, Juan	Associate	10/20/2021	0.50	270.00	135.00	Weekly internal call to discuss project status with M. Sanders, K. Scheltens, B. Kolbus, J. Ogrodny, A. Kohnle T. Gilmore, and K. Klemowits.
Triana Mayorga, Juan	Associate	10/20/2021	1.20	270.00	324.00	Analyzed the Avrio overhead expense allocation cash flow models for OTC CMP intangible assets.
Triana Mayorga, Juan	Associate	10/20/2021	1.40	270.00	378.00	Updated the Avrio overhead expense allocation cash flow models based on revised allocation data provided.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Davidson, Donald	Managing Director	10/21/2021	0.50	720.00	360.00	Fixed asset and real estate call to discuss project status with T. Gilmore, and J. Ogrodny.
Davidson, Donald	Managing Director	10/21/2021	0.90	720.00	648.00	Meeting with J. Carlisle, J. Gilmore, M. Gruenes, K. Klemowits, J. Minshaw and J. Ogrodny to discuss fixed asset and real property data. Also discussed scheduling of site inspections.
Gilmore, John	Director	10/21/2021	0.50	590.00	295.00	Fixed asset and real estate call to discuss project status with D. Davidson, and J. Ogrodny.
Gilmore, John	Director	10/21/2021	0.90	590.00	531.00	Meeting with J. Carlisle, D. Davidson, M. Gruenes, K. Klemowits, J. Minshaw and J. Ogrodny to discuss fixed asset and real property data. Also discussed scheduling of site inspections.
Gruenes, Matthew	Senior Associate	10/21/2021	0.90	400.00	360.00	Meeting with J. Carlisle, D. Davidson, J. Gilmore, K. Klemowits, J. Minshaw and J. Ogrodny to discuss fixed asset and real property data. Also discussed scheduling of site inspections.
Klemowits, Keith	Managing Director	10/21/2021	0.90	720.00	648.00	Meeting with J. Carlisle, D. Davidson, J. Gilmore, M. Gruenes, J. Minshaw and J. Ogrodny to discuss fixed asset and real property data. Also discussed scheduling of site inspections.
Kohnle, Ann-Katrin	Manager	10/21/2021	1.60	500.00	800.00	Analyzed forecast data provided for legal entities compared to consolidated projections.
Kohnle, Ann-Katrin	Manager	10/21/2021	1.40	500.00	700.00	Analyzed consolidated forecasts provided with updated business plan for emergence value.
Kohnle, Ann-Katrin	Manager	10/21/2021	1.10	500.00	550.00	Reviewed and provided comments related to cash flow allocation models for generic IPR&D launches
Kohnle, Ann-Katrin	Manager	10/21/2021	1.30	500.00	650.00	Analyzed cash flow allocation models created for Imbrium IPR&D intangible assets

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Miller, Allison	Senior Associate	10/21/2021	0.60	400.00	240.00	Revised models based on feedback from client regarding IPR&D forecasts
Miller, Allison	Senior Associate	10/21/2021	0.60	400.00	240.00	Discussion regarding status on IPR&D and CMP forecasts with M. Sanders, and K. Scheltens.
Minshew, Jarred	Senior Associate	10/21/2021	1.10	400.00	440.00	Meeting with J. Carlisle, D. Davidson, J. Gilmore, M. Gruenes, K. Klemowits, and J. Ogrodny to discuss fixed asset and real property data. Also discussed scheduling of site inspections.
Ogrodny, Jozef	Director	10/21/2021	0.50	590.00	295.00	Fixed asset and real estate call to discuss project status with D. Davidson, and T. Gilmore.
Ogrodny, Jozef	Director	10/21/2021	0.90	590.00	531.00	Meeting with J. Carlisle, D. Davidson, J. Gilmore, K. Klemowits, J. Minshew and M. Gruenes to discuss fixed asset and real property data. Also discussed scheduling of site inspections.
Sanders, Matthew	Manager	10/21/2021	1.10	500.00	550.00	Meeting to discuss streamlining monthly fee application process with K. Scheltens
Sanders, Matthew	Manager	10/21/2021	0.40	500.00	200.00	Review and analyze OTC marketed products cash flow allocation template.
Sanders, Matthew	Manager	10/21/2021	0.60	500.00	300.00	Discussion regarding status on IPR&D and CMP forecasts with A. Miller, and K. Scheltens.
Scheltens, Kelly	Senior Manager	10/21/2021	0.60	590.00	354.00	Discussion regarding status on IPR&D and CMP forecasts with A. Miller, and M. Sanders.
Scheltens, Kelly	Senior Manager	10/21/2021	1.10	590.00	649.00	Meeting to discuss streamlining monthly fee application process with M. Sanders.
Triana Mayorga, Juan	Associate	10/21/2021	0.20	270.00	54.00	Created forecast models related to CMP intangible assets.
Gruenes, Matthew	Senior Associate	10/22/2021	1.30	400.00	520.00	Analyzed market data related to real estate/real property locations
Gruenes, Matthew	Senior Associate	10/22/2021	1.60	400.00	640.00	Analyzed client data and created model related to real estate/real property analysis

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Gruenes, Matthew	Senior Associate	10/22/2021	1.70	400.00	680.00	Research and analysis related to real estate/real property analysis and working session relating to approach/analysis
Minshew, Jarred	Senior Associate	10/22/2021	0.40	400.00	160.00	Prepared and organized materials regarding pre-client meeting topics and objectives.
Sanders, Matthew	Manager	10/22/2021	1.20	500.00	600.00	Adjusted cash flow allocation models for branded opioids marketed products based on updated data provided.
Sanders, Matthew	Manager	10/22/2021	1.60	500.00	800.00	Analyzed overhead expenses allocation data provided to make revisions to the Avrio OTC marketed products cash flow allocation models.
Sanders, Matthew	Manager	10/22/2021	0.70	500.00	350.00	Analyzed additional data provided to make necessary revisions to the Avrio OTC market products cash flow allocation model.
Scheltens, Kelly	Senior Manager	10/22/2021	0.10	590.00	59.00	Evaluated forecast allocation models prepared by product for intangible asset valuations.
Triana Mayorga, Juan	Associate	10/22/2021	2.20	270.00	594.00	Modeled and analyzed Avrio OTC CMP intangible asset models for updated cash flow allocation assumptions provided.
Koester, Jillian	Associate	10/25/2021	0.30	270.00	81.00	Updated consolidated emergence value discounted cash flows model with additional data provided by management.
Kohnle, Ann-Katrin	Manager	10/25/2021	1.30	500.00	650.00	Analyzed updated BOD forecast to assess potential impact on overall emergence value.
Kohnle, Ann-Katrin	Manager	10/25/2021	1.20	500.00	600.00	Analyzed consolidated forecast including key drivers, relative performance, and operating margins to determine emergence value
Kohnle, Ann-Katrin	Manager	10/25/2021	0.60	500.00	300.00	Discussion regarding drivers of emergence value and assumptions used in DCF with A. Miller

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Miller, Allison	Senior Associate	10/25/2021	0.60	400.00	240.00	Discussion regarding drivers of emergence value and assumptions used in DCF with A. Kohnle
Miller, Allison	Senior Associate	10/25/2021	0.90	400.00	360.00	Reconciled legal entity forecasts to consolidated emergence valuation model.
Sanders, Matthew	Manager	10/25/2021	1.10	500.00	550.00	Analyzed data request list to assess outstanding items related to the currently market products assets.
Gruenes, Matthew	Senior Associate	10/26/2021	1.30	400.00	520.00	Refined and updated analysis related to real estate and lease valuations.
Gruenes, Matthew	Senior Associate	10/26/2021	1.60	400.00	640.00	Researched market data related to real estate and lease analysis
Koester, Jillian	Associate	10/26/2021	1.60	270.00	432.00	Analyzed and updated DCF analysis for revised business plan and financials provided.
Miller, Allison	Senior Associate	10/26/2021	2.10	400.00	840.00	Evaluated projected financial information by entity and developed consolidated emergence valuation models.
Cho, Sylvia	Principal	10/27/2021	0.70	720.00	504.00	Analyzed initial forecast changes including operating expense allocations for certain legal entities
Davidson, Donald	Managing Director	10/27/2021	1.20	720.00	864.00	Meeting with J. Carlisle and T. Gilmore to discuss real property data and scheduling of site inspections.
Gilmore, John	Director	10/27/2021	0.10	590.00	59.00	Analyzed personal property data in preparation for site visit.
Gilmore, John	Director	10/27/2021	0.20	590.00	118.00	Internal Status Call with M. Sanders, K. Scheltens, A. Kohnle, A. Miller, J. Triana Mayorga, and J. Ogrodny.
Gilmore, John	Director	10/27/2021	0.70	590.00	413.00	Call with J. Carlisle and D. Davidson to discuss data provided and requirements for upcoming Wilson, NC site visit.
Gruenes, Matthew	Senior Associate	10/27/2021	1.10	400.00	440.00	Performed research and analyzed market data related to lease valuation analysis.
Gruenes, Matthew	Senior Associate	10/27/2021	1.80	400.00	720.00	Evaluated market data related to Stamford lease valuation analysis.

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Klemowits, Keith	Managing Director	10/27/2021	0.80	720.00	576.00	Reviewed status of fixed asset analysis to prepare for client site visit process.
Kohnle, Ann-Katrin	Manager	10/27/2021	1.20	500.00	600.00	Reviewed and analyzed break-out of overhead allocation related to intangible assets
Kohnle, Ann-Katrin	Manager	10/27/2021	1.60	500.00	800.00	Updated break-out of overhead expense allocations to discrete intangible assets.
Kohnle, Ann-Katrin	Manager	10/27/2021	0.30	500.00	150.00	Meeting with J. Lowne, T. Au, E. Nowakowski, A. Miller and K. Scheltens to review Imbrium overhead cost allocation
Kohnle, Ann-Katrin	Manager	10/27/2021	0.50	500.00	250.00	Meeting with J. Tran, M. Sanders, K. Scheltens, and J. Triana to discuss Avrio overhead allocations.
Kohnle, Ann-Katrin	Manager	10/27/2021	0.90	500.00	450.00	Meeting with D. Fogel, R. Henderson, A. Miller, M. Sanders, and K. Scheltens to discuss Rhodes and RALP projections and overhead allocations.
Kohnle, Ann-Katrin	Manager	10/27/2021	0.20	500.00	100.00	Internal Status Call with M. Sanders, K. Scheltens, A. Miller, J. Triana Mayorga, T. Gilmore, and J. Ogorodny.
Miller, Allison	Senior Associate	10/27/2021	1.60	400.00	640.00	Analyzed PHI forecast data and developed PHI liability model
Miller, Allison	Senior Associate	10/27/2021	0.30	400.00	120.00	Meeting with J. Lowne, T. Au, E. Nowakowski, A. Kohnle and K. Scheltens to review Imbrium overhead cost allocation
Miller, Allison	Senior Associate	10/27/2021	0.20	400.00	80.00	Internal Status Call with M. Sanders, K. Scheltens, A. Kohnle, J. Triana Mayorga, T. Gilmore, and J. Ogorodny.
Miller, Allison	Senior Associate	10/27/2021	0.90	400.00	360.00	Meeting with D. Fogel, R. Henderson, A. Kohnle, M. Sanders, and K. Scheltens to discuss Rhodes and RALP projections and overhead allocations.
Ogorodny, Jozef	Director	10/27/2021	0.20	590.00	118.00	Internal Status Call with M. Sanders, K. Scheltens, A. Kohnle,

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						A. Miller, J. Triana Mayorga, and T. Gilmore.
Ogrodny, Jozef	Director	10/27/2021	0.80	590.00	472.00	Real Estate – Research for Wilson facility valuation
Sanders, Matthew	Manager	10/27/2021	0.20	500.00	100.00	Internal Status Call with K. Scheltens, A. Kohnle, A. Miller, J. Triana Mayorga, T. Gilmore, and J. Ogrodny.
Sanders, Matthew	Manager	10/27/2021	0.90	500.00	450.00	Meeting with D. Fogel, R. Henderson, A. Kohnle, A. Miller, and K. Scheltens to discuss Rhodes and RALP projections and overhead allocations.
Sanders, Matthew	Manager	10/27/2021	0.50	500.00	250.00	Meeting with J. Tran, A. Kohnle, K. Scheltens, and J. Triana to discuss Avrio overhead allocations.
Sanders, Matthew	Manager	10/27/2021	0.80	500.00	400.00	Updated Avrio cash flow allocations model related to the OTC CMP intangible assets.
Scheltens, Kelly	Senior Manager	10/27/2021	0.30	590.00	177.00	Meeting with J. Lowne, T. Au, E. Nowakowski, A. Kohnle and A. Miller to review Imbrium overhead cost allocation
Scheltens, Kelly	Senior Manager	10/27/2021	0.50	590.00	295.00	Meeting with J. Tran, A. Kohnle, M. Sanders, and J. Triana to discuss Avrio overhead allocations.
Scheltens, Kelly	Senior Manager	10/27/2021	0.20	590.00	118.00	Internal Status Call with M. Sanders, A. Kohnle, A. Miller, J. Triana Mayorga, T. Gilmore, and J. Ogrodny.
Scheltens, Kelly	Senior Manager	10/27/2021	0.90	590.00	531.00	Meeting with D. Fogel, R. Henderson, A. Kohnle, A. Miller, and M. Sanders to discuss Rhodes and RALP projections and overhead allocations.
Triana Mayorga, Juan	Associate	10/27/2021	0.50	270.00	135.00	Meeting with J. Tran, A. Kohnle, M. Sanders, and K. Scheltens discuss Avrio overhead allocations.
Triana Mayorga, Juan	Associate	10/27/2021	0.20	270.00	54.00	Internal Status Call with M. Sanders, K. Scheltens, A. Kohnle,

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
						A. Miller, T. Gilmore, and J. Ogrodny.
Gruenes, Matthew	Senior Associate	10/28/2021	1.30	400.00	520.00	Researched market data related to Stamford lease analysis
Gruenes, Matthew	Senior Associate	10/28/2021	1.20	400.00	480.00	Researched market data related to Rhode Island lease analysis
Kohnle, Ann-Katrin	Manager	10/28/2021	0.50	500.00	250.00	Discussion regarding intangible asset valuation status with K. Scheltens, A. Miller, and M. Sanders.
Kohnle, Ann-Katrin	Manager	10/28/2021	1.30	500.00	650.00	Analyzed impact of long term growth and profitability within pipeline assets
Kohnle, Ann-Katrin	Manager	10/28/2021	1.70	500.00	850.00	Analyzed drivers of profitability in long term and refined key assumptions and inputs within DCF
Miller, Allison	Senior Associate	10/28/2021	0.50	400.00	200.00	Discussion regarding intangible asset valuation status with A. Kohnle, K. Scheltens, and M. Sanders.
Miller, Allison	Senior Associate	10/28/2021	1.10	400.00	440.00	Developed key inputs and assumptions related to long term forecast to evaluate impact on consolidated value
Ogrodny, Jozef	Director	10/28/2021	0.90	590.00	531.00	Review draft model of Wilson facility.
Ogrodny, Jozef	Director	10/28/2021	0.90	590.00	531.00	Research market data related to comparable land and improved sales analysis
Sanders, Matthew	Manager	10/28/2021	0.50	500.00	250.00	Discussion regarding intangible asset valuation status with A. Kohnle, K. Scheltens, and A. Miller.
Sanders, Matthew	Manager	10/28/2021	0.60	500.00	300.00	Review and analyze data for consolidated forecast rollup
Sanders, Matthew	Manager	10/28/2021	1.40	500.00	700.00	Analyzed revised forecast data provided for overhead expense allocations for discrete CMP intangible asset cash flows.
Scheltens, Kelly	Senior Manager	10/28/2021	0.50	590.00	295.00	Discussion regarding intangible asset valuation status with A. Kohnle, A. Miller, and M. Sanders.

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Triana Mayorga, Juan	Associate	10/28/2021	1.10	270.00	297.00	Developed Avrio OTC CMP cash flow allocation models and updated CMP valuation models to reflect correct cash flows for each branded product
Triana Mayorga, Juan	Associate	10/28/2021	0.90	270.00	243.00	Analyzed Branded Opioid CMP cash flow allocation model and updated the related CMP intangible asset valuation models.
Miller, Allison	Senior Associate	10/29/2021	0.50	400.00	200.00	Analyzed data submitted by client to assess outstanding items in the data request list.
Ogrodny, Jozef	Director	10/29/2021	0.50	590.00	295.00	Review draft model and site inspection of Wilson facility notes.
Ogrodny, Jozef	Director	10/29/2021	0.50	590.00	295.00	Real Estate – Research for Wilson facility valuation
Sanders, Matthew	Manager	10/29/2021	1.80	500.00	900.00	Evaluated revised business plan to assess impact on discrete intangible asset valuations.
Davidson, Donald	Managing Director	10/31/2021	1.30	720.00	936.00	Analyzed data for site Visit Prep – Real Estate
Davidson, Donald	Managing Director	10/31/2021	1.40	720.00	1008.00	Evaluated data provided in preparation of site visit – Real Estate
Cho, Sylvia	Principal	11/1/2021	0.50	720.00	360.00	Discussion regarding cost allocations for branded business with client (J. Lowne and E. Nowakowski)
Davidson, Donald	Managing Director	11/1/2021	2.40	720.00	1728.00	Wilson, NC facility site inspection (Real Property/exterior) and surrounding properties for real property and leasehold analysis.
Davidson, Donald	Managing Director	11/1/2021	2.80	720.00	2016.00	Wilson, NC facility interior site inspection for real property analysis.
Davidson, Donald	Managing Director	11/1/2021	1.10	720.00	792.00	Meeting with J. Carlisle to discuss observations from the site visit.
Davidson, Donald	Managing Director	11/1/2021	2.30	720.00	1656.00	Assessed findings from the Wilson, NC site visit to develop notes and identify follow up items needed for real property analysis.
Gilmore, John	Director	11/1/2021	2.10	590.00	1239.00	Analyzed data related to the Wilson, N.C. fixed assets and

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						organized data for locations and equipment.
Gilmore, John	Director	11/1/2021	1.20	590.00	708.00	Evaluated data in preparation of the Wilson, NC site visit for fixed assets inspection.
Kohnle, Ann-Katrin	Manager	11/1/2021	1.10	500.00	550.00	Evaluated status of outstanding items on the data request list to assess next steps.
Kohnle, Ann-Katrin	Manager	11/1/2021	1.00	500.00	500.00	Imbrium and Wilson valuation discussion with A. Arnett, M. Sanders, K. Scheltens, A. Miller, and B. Kolbus.
Kolbus, Brianna	Senior Associate	11/1/2021	0.50	400.00	200.00	Call with J. Lowne, E. Nowakowski, M. Sanders, S. Cho, K. Scheltens, and A. Miller to discuss PPLP/Branded Opioids
Kolbus, Brianna	Senior Associate	11/1/2021	1.00	400.00	400.00	Analyzed the data provided for the marketed products intangible assets.
Kolbus, Brianna	Senior Associate	11/1/2021	1.00	400.00	400.00	Call to discuss Wilson and Imbrium valuations with A. Arnett, M. Sanders, A. Miller, K. Scheltens, and A. Kohnle.
Miller, Allison	Senior Associate	11/1/2021	0.50	400.00	200.00	Meeting with J. Lowne, E. Nowakowski, M. Sanders, S. Cho, K. Scheltens, and B. Kolbus for PPLP branded opioid follow up
Miller, Allison	Senior Associate	11/1/2021	1.00	400.00	400.00	Discussion regarding Wilson and Imbrium entity valuation methodology with A. Kohnle, A. Arnett, K. Scheltens, M. Sanders, and B. Kolbus.
Sanders, Matthew	Manager	11/1/2021	0.50	500.00	250.00	Follow up call to discuss allocation of expenses with J. Lowne and E. Nowakowski.
Sanders, Matthew	Manager	11/1/2021	1.00	500.00	500.00	Call to discuss status and methodology for Imbrium and Wilson intangible assets and entity valuations with A. Miller, K. Scheltens, A. Arnett, A. Katrin, and B. Kolbus.
Sanders, Matthew	Manager	11/1/2021	1.30	500.00	650.00	Review G&A allocations file and prep for external calls to discuss breakout of COGS and other

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						operating expenses for Branded Opioid marketed products intangibles.
Sanders, Matthew	Manager	11/1/2021	0.80	500.00	400.00	Evaluated the currently marketed products and inventory models to determine what outstanding data is needed.
Scheltens, Kelly	Senior Manager	11/1/2021	0.50	590.00	295.00	Meeting to discuss branded opioids with J Lowne, E Nowakowski
Scheltens, Kelly	Senior Manager	11/1/2021	1.00	590.00	590.00	Meeting to discuss forecast and intangible assets related to Wilson and Imbrium entities with A Arnett, M Sanders, A Kohnle, A Miller and B Kolbus.
Skov, Jason	Associate	11/1/2021	1.20	270.00	324.00	Evaluated data in preparation of the Wilson, NC site visit for fixed assets inspection.
Skov, Jason	Associate	11/1/2021	2.10	270.00	567.00	Created fixed assets listing file and organized notes from walking tour of the Wilson, NC manufacturing facility.
Triana Mayorga, Juan	Associate	11/1/2021	0.75	270.00	202.50	Developed models for the currently market products intangible asset cash flow allocations.
Cho, Sylvia	Principal	11/2/2021	0.50	720.00	360.00	Discussion regarding the pipeline business and the expected growth in connection with the overall consolidated value with the client (J. Lowne)
Davidson, Donald	Managing Director	11/2/2021	0.60	720.00	432.00	Evaluated the data provided related to the owned real property in preparation of the upcoming client site visit.
Gilmore, John	Director	11/2/2021	1.60	590.00	944.00	Walking tour of Wilson, NC location with Engineering team.
Gilmore, John	Director	11/2/2021	2.40	590.00	1416.00	Meeting with J. Carlisle, and J. Skov for walkthrough of equipment and assets at Wilson, NC
Gilmore, John	Director	11/2/2021	1.30	590.00	767.00	Walkthrough to inspect equipment by room and major projects with J. Carlisle, and J. Skov

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Gilmore, John	Director	11/2/2021	2.70	590.00	1593.00	Working session with J. Carlisle, and J. Skov to evaluate fixed asset inventory file.
Kolbus, Brianna	Senior Associate	11/2/2021	2.80	400.00	1120.00	Developed currently marketed products intangible asset models by product category.
Kolbus, Brianna	Senior Associate	11/2/2021	0.60	400.00	240.00	Created valuation models for each of the legal entities.
Kolbus, Brianna	Senior Associate	11/2/2021	0.60	400.00	240.00	Refined the Avrio CMP intangible asset models based on additional overhead expense allocation data provided by company management.
Miller, Allison	Senior Associate	11/2/2021	0.50	400.00	200.00	Analyzed data related to the PHI valuation.
Skov, Jason	Associate	11/2/2021	1.30	270.00	351.00	Walkthrough to inspect equipment by room and major projects with J. Carlisle, and T. Gilmore.
Skov, Jason	Associate	11/2/2021	2.70	270.00	729.00	Working session with J. Carlisle, and T. Gilmore to evaluate fixed asset inventory file.
Skov, Jason	Associate	11/2/2021	1.60	270.00	432.00	Walking tour and inspection of fixed assets at the Wilson, NC manufacturing facility.
Skov, Jason	Associate	11/2/2021	2.40	270.00	648.00	Meeting with J. Carlisle, and T. Gilmore for walkthrough of equipment and assets at Wilson, NC facility.
Cho, Sylvia	Principal	11/3/2021	0.70	720.00	504.00	Discussion regarding consolidated value composition including the determination of the pipeline business and long term assumptions with the team (A. Kohnle, and A. Miller)
Cho, Sylvia	Principal	11/3/2021	0.50	720.00	360.00	Discussion regarding project status, fixed asset site visit, and deliverable timing with the team (K. Klemowits, K. Scheltens, J. Ogrodny, M. Sanders, A. Kohnle, A. Miller, J. Koester and B. Kolbus)
Davidson, Donald	Managing Director	11/3/2021	1.10	720.00	792.00	Call with J. Carlisle regarding COVID protocols and logistics for site visit

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Gilmore, John	Director	11/3/2021	1.90	590.00	1121.00	Created fixed assets listing file and organized notes from walking tour of the Wilson, NC manufacturing facility.
Gilmore, John	Director	11/3/2021	1.70	590.00	1003.00	Refined fixed asset detail file based on notes and discussions with company management from the walking tour and inspection.
Gilmore, John	Director	11/3/2021	2.80	590.00	1652.00	Walking tour and inspection of fixed assets at the Wilson, NC manufacturing facility.
Gilmore, John	Director	11/3/2021	1.60	590.00	944.00	Walking tour and inspection of fixed assets in the laboratory department of the Wilson, NC facility with J. Carlisle.
Klemowits, Keith	Managing Director	11/3/2021	0.50	720.00	360.00	Discussion regarding project status, fixed asset site visit, and deliverable timing with the team (S. Cho, K. Scheltens, J. Ogorodny, M. Sanders, A. Kohnle, A. Miller, J. Koester and B. Kolbus)
Koester, Jillian	Associate	11/3/2021	1.10	270.00	297.00	Created forecast model to reconcile cash flows of individual entities to overall emergence valuation model.
Koester, Jillian	Associate	11/3/2021	0.50	270.00	135.00	Refined forecast model to reconcile cash flows of individual entities to overall emergence valuation model.
Koester, Jillian	Associate	11/3/2021	0.50	270.00	135.00	Discussion regarding project status, fixed asset site visit, and deliverable timing with the team (S. Cho, K. Scheltens, J. Ogorodny, M. Sanders, A. Kohnle, A. Miller, K. Klemowits and B. Kolbus)
Kohnle, Ann-Katrin	Manager	11/3/2021	0.70	500.00	350.00	Discussion regarding consolidated value composition including the determination of the pipeline business and long term assumptions with the team (S. Cho, and A. Miller)
Kohnle, Ann-Katrin	Manager	11/3/2021	0.50	500.00	250.00	Discussion regarding project status, fixed asset site visit, and deliverable timing with the team

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
						(S. Cho, K. Scheltens, J. Ogorodny, M. Sanders, J. Koester, A. Miller, K. Klemowits and B. Kolbus)
Kohnle, Ann-Katrin	Manager	11/3/2021	0.50	500.00	250.00	Discussion to refine assumptions related to the emergence value with A. Miller.
Kolbus, Brianna	Senior Associate	11/3/2021	0.50	400.00	200.00	Discussion regarding project status, fixed asset site visit, and deliverable timing with the team (S. Cho, K. Scheltens, J. Ogorodny, M. Sanders, J. Koester, A. Miller, K. Klemowits and A. Kohnle)
Kolbus, Brianna	Senior Associate	11/3/2021	1.00	400.00	400.00	Developed consolidated inventory valuation analysis for preliminary emergence valuation summary schedules.
Kolbus, Brianna	Senior Associate	11/3/2021	1.60	400.00	640.00	Developed valuation models for the branded opioids CMP intangible assets based on updated cash flow allocation data provided by company management.
Miller, Allison	Senior Associate	11/3/2021	0.50	400.00	200.00	Discussion regarding project status, fixed asset site visit, and deliverable timing with the team (S. Cho, K. Scheltens, J. Ogorodny, M. Sanders, J. Koester, B. Kolbus, K. Klemowits and A. Kohnle)
Miller, Allison	Senior Associate	11/3/2021	0.70	400.00	280.00	Discussion regarding consolidated value composition including the determination of the pipeline business and long term assumptions with the team (S. Cho, and A. Kohnle)
Miller, Allison	Senior Associate	11/3/2021	0.50	400.00	200.00	Discussion to refine assumptions related to the emergence value with A. Kohnle.
Miller, Allison	Senior Associate	11/3/2021	1.60	400.00	640.00	Created scenario based forecasts sensitivity model for consolidated emergence valuation.
Miller, Allison	Senior Associate	11/3/2021	2.10	400.00	840.00	Developed Imbrium legal entity tax valuation model.
Ogorodny, Jozef	Director	11/3/2021	0.50	590.00	295.00	Discussion regarding project status, fixed asset site visit, and deliverable timing with the team

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						(S. Cho, K. Scheltens, A. Miller, M. Sanders, J. Koester, B. Kolbus, K. Klemowits and A. Kohnle)
Sanders, Matthew	Manager	11/3/2021	2.30	500.00	1150.00	Updated CMP cash flow allocation models based on the revised projections provided with breakout of COGs and different scenarios for the branded Opioids and PPLP.
Sanders, Matthew	Manager	11/3/2021	0.50	500.00	250.00	Discussion regarding project status, fixed asset site visit, and deliverable timing with the team (S. Cho, K. Scheltens, A. Miller, J. Ogrodny, J. Koester, B. Kolbus, K. Klemowits and A. Kohnle)
Scheltens, Kelly	Senior Manager	11/3/2021	0.50	590.00	295.00	Discussion regarding project status, fixed asset site visit, and deliverable timing with the team (S. Cho, M. Sanders, A. Miller, J. Ogrodny, J. Koester, B. Kolbus, K. Klemowits and A. Kohnle)
Skov, Jason	Associate	11/3/2021	1.70	270.00	459.00	Organize site visit notes and developed models for major assets observed during the Wilson, NC site visit and physical inspection.
Skov, Jason	Associate	11/3/2021	2.80	270.00	756.00	Walking tour and inspection of fixed assets at the Wilson, NC manufacturing facility.
Skov, Jason	Associate	11/3/2021	1.60	270.00	432.00	Walking tour and inspection of fixed assets in the laboratory department of the Wilson, NC facility with J. Carlisle.
Skov, Jason	Associate	11/3/2021	1.90	270.00	513.00	Organize site visit notes and developed models for major assets observed during the Wilson, NC site visit and physical inspection.
Gilmore, John	Director	11/4/2021	2.90	590.00	1711.00	Organize site visit notes and developed models for major assets observed during the Wilson, NC site visit and physical inspection.
Koester, Jillian	Associate	11/4/2021	0.70	270.00	189.00	Updated forecast model to reconcile cash flows of individual entities to overall emergence valuation model.

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Kohnle, Ann-Katrin	Manager	11/4/2021	0.50	500.00	250.00	Weekly intangible asset team meeting to discuss status of intangible asset valuations with K. Scheltens, A. Miller, M. Sanders, B. Kolbus
Kolbus, Brianna	Senior Associate	11/4/2021	0.50	400.00	200.00	Weekly intangible status call with A. Miller, M. Sanders, A. Kohnle, and K. Scheltens
Kolbus, Brianna	Senior Associate	11/4/2021	1.30	400.00	520.00	Evaluated the status of the Branded Opioid CMP intangible assets to assess any outstanding data items needed.
Miller, Allison	Senior Associate	11/4/2021	0.50	400.00	200.00	Internal intangible asset discussion with A. Kohnle, K. Scheltens, M. Sanders, and B. Kolbus
Sanders, Matthew	Manager	11/4/2021	1.80	500.00	900.00	Analyzed inventory data provided by Purdue to determine what additional follow up data is needed for inventory valuations
Sanders, Matthew	Manager	11/4/2021	0.50	500.00	250.00	Call to discuss status of intangible asset valuations with A. Kohnle, K. Scheltens, B. Kolbus and A. Miller.
Scheltens, Kelly	Senior Manager	11/4/2021	0.50	590.00	295.00	Weekly status meeting to discuss status of intangible assets with M. Sanders, A. Kohnle B. Kolbus and A. Miller.
Gilmore, John	Director	11/5/2021	2.70	590.00	1593.00	Refined models based upon site visit notes by room location and other assets (IBC, mobile equipment).
Gilmore, John	Director	11/5/2021	0.50	590.00	295.00	Internal meeting with J. Skov to assess status of personal property valuation modeling, comparable market data research, IBC listing and lab equipment.
Gilmore, John	Director	11/5/2021	0.50	590.00	295.00	Internal meeting with K. Klemowits to evaluate review timing, site visit notes, follow up needs and action items related to the personal property valuation.
Klemowits, Keith	Managing Director	11/5/2021	0.50	720.00	360.00	Internal meeting with T. Gilmore to evaluate review timing, site visit notes, follow up needs and action

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
						items related to the personal property valuation.
Sanders, Matthew	Manager	11/5/2021	0.90	500.00	450.00	Organize the data received to date and schedule follow up calls to discuss inventory.
Skov, Jason	Associate	11/5/2021	0.50	270.00	135.00	Internal meeting with T. Gilmore to assess status of personal property valuation modeling, comparable market data research, IBC listing and lab equipment.
Skov, Jason	Associate	11/7/2021	1.60	270.00	432.00	Walking tour and inspection of fixed assets in the laboratory department of the Wilson, NC facility with J. Carlisle.
Skov, Jason	Associate	11/7/2021	1.60	270.00	432.00	Organize site visit notes and developed models for major assets observed during the Wilson, NC site visit and physical inspection.
Gilmore, John	Director	11/8/2021	2.50	590.00	1475.00	Analyzed inputs and assumptions related to the tangible asset valuation modeling.
Klemowits, Keith	Managing Director	11/8/2021	0.80	720.00	576.00	Reviewed fixed asset files that were created from the Wilson, NC site inspection.
Koester, Jillian	Associate	11/8/2021	1.70	270.00	459.00	Developed working forecast model to perform sensitivity analysis based on certain key assumptions and inputs.
Kohnle, Ann-Katrin	Manager	11/8/2021	1.20	500.00	600.00	Assess reasonableness of assumptions and inputs for the consolidated emergence valuation.
Kolbus, Brianna	Senior Associate	11/8/2021	0.25	400.00	100.00	Organize the client data provided to date to assess what outstanding data is needed from the client for the inventory analysis.
Kolbus, Brianna	Senior Associate	11/8/2021	0.25	400.00	100.00	Organize the client data provided to date to assess what outstanding data is needed from the client for the CMP intangible assets.
Miller, Allison	Senior Associate	11/8/2021	1.10	400.00	440.00	Developed consolidated emergence valuation discounted cash flows model.

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Miller, Allison	Senior Associate	11/8/2021	2.90	400.00	1160.00	Developed consolidated emergence valuation weighted average cost of capital analysis.
Sanders, Matthew	Manager	11/8/2021	1.20	500.00	600.00	Analyze inventory data and prep for client call
Skov, Jason	Associate	11/8/2021	1.25	270.00	337.50	Analyzed market data and comparable sales for large manufacturing assets.
Skov, Jason	Associate	11/8/2021	1.65	270.00	445.50	Analyzed market data and comparable sales for large manufacturing assets.
Gilmore, John	Director	11/9/2021	1.50	590.00	885.00	Refined certain inputs and assumptions related to the tangible asset modeling for Wilson, NC manufacturing facility fixed assets.
Gilmore, John	Director	11/9/2021	2.00	590.00	1180.00	Evaluated the fixed asset valuation model to assess completeness of assets included.
Koester, Jillian	Associate	11/9/2021	1.00	270.00	270.00	Updated the work forecast model for consolidated emergence valuation with revised data provided by company management.
Kohnle, Ann-Katrin	Manager	11/9/2021	1.00	500.00	500.00	Call to discussion emergence valuation schedules and refined deliverable with A. Miller.
Kohnle, Ann-Katrin	Manager	11/9/2021	0.30	500.00	150.00	Organized the data request list for outstanding items to communicate what is needed to management.
Kolbus, Brianna	Senior Associate	11/9/2021	0.60	400.00	240.00	External Meeting with J. Carlisle, E. Nowakowski, J. Lowne, to discuss inventory valuation(GT: M. Sanders, and K. Scheltens)
Kolbus, Brianna	Senior Associate	11/9/2021	2.80	400.00	1120.00	Developed inventory valuation analysis model for the branded opioid products.
Miller, Allison	Senior Associate	11/9/2021	1.00	400.00	400.00	Call to discussion emergence valuation schedules and refined deliverable with A. Kohnle.
Miller, Allison	Senior Associate	11/9/2021	1.60	400.00	640.00	Refined consolidated emergence valuation model.
Ogrodny, Jozef	Director	11/9/2021	1.70	590.00	1003.00	Reviewed preliminary Wilson, NC real property value conclusions, and provide review comments.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Sanders, Matthew	Manager	11/9/2021	1.70	500.00	850.00	Created data file to prepare October fee application.
Sanders, Matthew	Manager	11/9/2021	1.90	500.00	950.00	Evaluated data to prepare October fee application.
Sanders, Matthew	Manager	11/9/2021	0.70	500.00	350.00	Analyzed additional inventory files provided in preparation for client call to discuss inventory valuation.
Sanders, Matthew	Manager	11/9/2021	0.60	500.00	300.00	External Meeting with J. Carlisle, E. Nowakowski, J. Lowne, to discuss inventory valuation(GT: B. Kolbus, and K. Scheltens)
Scheltens, Kelly	Senior Manager	11/9/2021	0.60	590.00	354.00	External Meeting with J. Carlisle, E. Nowakowski, J. Lowne, to discuss inventory valuation(GT: M. Sanders, and B. Kolbus)
Skov, Jason	Associate	11/9/2021	2.80	270.00	756.00	Analyzed market data and comparable sales for lab equipment.
Skov, Jason	Associate	11/9/2021	2.90	270.00	783.00	Analyzed market data and comparable sales for lifts and scrubbers.
Davidson, Donald	Managing Director	11/10/2021	0.90	720.00	648.00	Review preliminary real property analysis results.
Gilmore, John	Director	11/10/2021	0.90	590.00	531.00	Meeting with J. Skov to evaluate the valuation methodologies for personal property and individual assets allocated to each methodology.
Gilmore, John	Director	11/10/2021	2.10	590.00	1239.00	Assessed preliminary results of the tangible asset valuation model for reasonableness.
Gruenes, Matthew	Senior Associate	11/10/2021	1.80	400.00	720.00	Analyzed lease data provided by the client for real property analysis to assess next steps and additional research that needs to be performed.
Gruenes, Matthew	Senior Associate	11/10/2021	1.70	400.00	680.00	Analyzed market research and organized data obtained from market research related to the owned real property valuation analysis.
Klemowits, Keith	Managing Director	11/10/2021	0.50	720.00	360.00	Researched market data for tangible assets.

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Kolbus, Brianna	Senior Associate	11/10/2021	0.90	400.00	360.00	Organized the inventory files provided for the individual legal entities.
Sanders, Matthew	Manager	11/10/2021	1.80	500.00	900.00	Analyzed various inventory files provided to reconcile the inventory detail with totals by legal entity.
Sanders, Matthew	Manager	11/10/2021	0.50	500.00	250.00	Call to discuss revised inventory files and data provided by the client with J. Lowne, J. Carlisle, and D. Fogel.
Sanders, Matthew	Manager	11/10/2021	1.10	500.00	550.00	Created October monthly fee application.
Skov, Jason	Associate	11/10/2021	0.75	270.00	202.50	Analyzed market data and comparable sales for lab equipment.
Skov, Jason	Associate	11/10/2021	0.90	270.00	243.00	Meeting with T. Gilmore to evaluate the valuation methodologies for personal property and individual assets allocated to each methodology.
Cho, Sylvia	Principal	11/11/2021	1.10	720.00	792.00	Review and discussion of initial consolidated value including certain cash flow adjustments and impact of pipeline segments with K. Scheltens, and A. Miller.
Cho, Sylvia	Principal	11/11/2021	1.30	720.00	936.00	Evaluate the long term forecasted margin and impact on consolidated value
Cho, Sylvia	Principal	11/11/2021	0.50	720.00	360.00	Discussion regarding real estate and personal property site visits and forecast updates with A. Arnett, M. Cherkasov, K. Klemowits, M. Gruenes, K. Scheltens, T. Gilmore, J. Ogrodny, M. Sanders, J. Skov, B. Kolbus.
Gilmore, John	Director	11/11/2021	0.50	590.00	295.00	Discussion regarding real estate and personal property site visits and forecast updates with A. Arnett, M. Cherkasov, K. Klemowits, M. Gruenes, K. Scheltens, S. Cho, J. Ogrodny, M. Sanders, J. Skov, B. Kolbus.
Gilmore, John	Director	11/11/2021	2.30	590.00	1357.00	Refined certain inputs and assumptions related to the tangible

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						asset modeling for Wilson, NC manufacturing facility fixed assets.
Gruenes, Matthew	Senior Associate	11/11/2021	0.50	400.00	200.00	Call discuss outstanding questions related to the Coventry, RI leasehold with David Fogel.
Gruenes, Matthew	Senior Associate	11/11/2021	1.60	400.00	640.00	Developed lease analysis model to analyze reasonable range of market rents associated with the underlying leases.
Gruenes, Matthew	Senior Associate	11/11/2021	0.50	400.00	200.00	Discussion regarding real estate and personal property site visits and forecast updates with A. Arnett, M. Cherkasov, K. Klemowits, T. Gilmore, K. Scheltens, S. Cho, J. Ogrodny, M. Sanders, J. Skov, B. Kolbus.
Klemowits, Keith	Managing Director	11/11/2021	0.50	720.00	360.00	Discussion regarding real estate and personal property site visits and forecast updates with A. Arnett, M. Cherkasov, M. Gruenes, T. Gilmore, K. Scheltens, S. Cho, J. Ogrodny, M. Sanders, J. Skov, B. Kolbus.
Klemowits, Keith	Managing Director	11/11/2021	0.90	720.00	648.00	Analyzed fair value analysis of personal property assets to determine reasonableness of preliminary value indications.
Koester, Jillian	Associate	11/11/2021	1.30	270.00	351.00	Revised the forecast model reconciliation for updated data provided for the branded opioids cash flows.
Kolbus, Brianna	Senior Associate	11/11/2021	0.30	400.00	120.00	Organized inventory valuation schedules to be provided for preliminary emergence valuation range.
Kolbus, Brianna	Senior Associate	11/11/2021	0.50	400.00	200.00	Call to discuss status of emergence value model and inventory valuation with K. Scheltens, A. Miller, and M. Sanders.
Kolbus, Brianna	Senior Associate	11/11/2021	0.40	400.00	160.00	Refined the layout and footnotes for the Avrio CMP intangible assets.
Kolbus, Brianna	Senior Associate	11/11/2021	0.50	400.00	200.00	Discussion regarding real estate and personal property site visits

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						and forecast updates with A. Arnett, M. Cherkasov, M. Gruenes, T. Gilmore, K. Scheltens, S. Cho, K. Klemowits, M. Sanders, J. Skov, J. Ogrodny.
Miller, Allison	Senior Associate	11/11/2021	0.50	400.00	200.00	Call to discuss status of emergence value model and inventory valuation with K. Scheltens, B. Kolbus, and M. Sanders.
Miller, Allison	Senior Associate	11/11/2021	1.10	400.00	440.00	Review and discussion of initial consolidated value including certain cash flow adjustments and impact of pipeline segments with K. Scheltens, and S. Cho.
Miller, Allison	Senior Associate	11/11/2021	2.90	400.00	1160.00	Updated the consolidated emergence valuation model with updated forecast data provided by company management.
Miller, Allison	Senior Associate	11/11/2021	0.50	400.00	200.00	Evaluated the impact on the consolidated emergence valuation from updated forecast data provided by company management.
Ogrodny, Jozef	Director	11/11/2021	0.50	590.00	295.00	Call discuss outstanding questions related to the Coventry, RI leasehold with David Fogel.
Ogrodny, Jozef	Director	11/11/2021	0.50	590.00	295.00	Discussion regarding real estate and personal property site visits and forecast updates with A. Arnett, M. Cherkasov, M. Gruenes, T. Gilmore, K. Scheltens, S. Cho, K. Klemowits, M. Sanders, J. Skov, B. Kolbus.
Ogrodny, Jozef	Director	11/11/2021	0.90	590.00	531.00	Evaluate status of outstanding items for leasehold analysis and review preliminary estimates.
Sanders, Matthew	Manager	11/11/2021	0.50	500.00	250.00	Discussion regarding real estate and personal property site visits and forecast updates with A. Arnett, M. Cherkasov, M. Gruenes, T. Gilmore, K. Scheltens, S. Cho, K. Klemowits, J. Ogrodny, J. Skov, B. Kolbus.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Sanders, Matthew	Manager	11/11/2021	0.50	500.00	250.00	Call to discuss status of emergence value model and inventory valuation with K. Scheltens, A. Miller, and B. Kolbus.
Sanders, Matthew	Manager	11/11/2021	1.40	500.00	700.00	Analyzed and reconciled inventory detail files with total net raw materials, WIP and finished goods.
Scheltens, Kelly	Senior Manager	11/11/2021	0.50	590.00	295.00	Discussion regarding real estate and personal property site visits and forecast updates with A. Arnett, M. Cherkasov, M. Gruenes, T. Gilmore, M. Sanders, S. Cho, K. Klemowits, J. Ogorodny, J. Skov, B. Kolbus.
Scheltens, Kelly	Senior Manager	11/11/2021	1.10	590.00	649.00	Review and discussion of initial consolidated value including certain cash flow adjustments and impact of pipeline segments with A. Miller, and S. Cho.
Scheltens, Kelly	Senior Manager	11/11/2021	0.50	590.00	295.00	Call to discuss status of emergence value model and inventory valuation with A. Miller, B. Kolbus, and M. Sanders.
Skov, Jason	Associate	11/11/2021	1.10	270.00	297.00	Assess reasonableness of preliminary fair value indication for the personal property.
Skov, Jason	Associate	11/11/2021	0.50	270.00	135.00	Discussion regarding real estate and personal property site visits and forecast updates with A. Arnett, M. Cherkasov, M. Gruenes, T. Gilmore, M. Sanders, S. Cho, K. Klemowits, J. Ogorodny, K. Scheltens, B. Kolbus.
Skov, Jason	Associate	11/11/2021	2.85	270.00	769.50	Analyzed market data and comparable sales for lab equipment.
Agarwal, Aakash	Manager	11/12/2021	2.20	500.00	1100.00	Developed personal property valuation model for fixed asset valuation.
Agarwal, Aakash	Manager	11/12/2021	1.20	500.00	600.00	Refined personal property valuation model and identify additional data needs to complete preliminary modeling.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Cho, Sylvia	Principal	11/12/2021	1.20	720.00	864.00	Review and revise the October monthly fee application
Gilmore, John	Director	11/12/2021	0.50	590.00	295.00	internal meeting with J. Skov to discuss status of tangible asset valuation analysis and assess any outstanding follow items needed from the client.
Gilmore, John	Director	11/12/2021	2.70	590.00	1593.00	Organized tangible asset valuation model for Wilson, NC equipment by room to include additional detail based on notes from the site visit.
Gilmore, John	Director	11/12/2021	2.30	590.00	1357.00	Assessed preliminary results of the tangible asset valuation model after refining certain key assumptions and inputs.
Gruenes, Matthew	Senior Associate	11/12/2021	0.50	400.00	200.00	Meeting with Elliott Ruiz on Stamford, CT leasehold follow up questions.
Klemowits, Keith	Managing Director	11/12/2021	1.40	720.00	1008.00	Reviewed draft fixed asset valuation file and provide review notes to the modeling team.
Krity, Komal	Senior Associate	11/12/2021	2.40	400.00	960.00	Created personal property valuation model for fixed asset valuation.
Krity, Komal	Senior Associate	11/12/2021	2.80	400.00	1120.00	Refined personal property valuation model and identify additional data needs to complete preliminary modeling.
Krity, Komal	Senior Associate	11/12/2021	2.80	400.00	1120.00	Analyzed market data related to the tangible assets and updated the tangible asset model based on independent research.
Ogrodny, Jozef	Director	11/12/2021	0.50	590.00	295.00	Meeting with Elliott Ruiz to discuss Stamford leasehold follow up questions.
Ogrodny, Jozef	Director	11/12/2021	0.90	590.00	531.00	Evaluate status of outstanding items for leasehold analysis and review preliminary estimates.
Sanders, Matthew	Manager	11/12/2021	1.30	500.00	650.00	Evaluated inventory data to analyze appropriate margin mark up and completion percentage by product category.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Skov, Jason	Associate	11/12/2021	2.60	270.00	702.00	Update tangible asset valuation model with data obtained from comparable asset market data research for lab equipment.
Skov, Jason	Associate	11/12/2021	1.90	270.00	513.00	Refine search results related to research of market data and comparable lifts and scrubbers.
Skov, Jason	Associate	11/12/2021	0.50	270.00	135.00	internal meeting with T. Gilmore to discuss status of tangible asset valuation analysis and assess any outstanding follow items needed from the client.
Skov, Jason	Associate	11/12/2021	2.70	270.00	729.00	Analyze cost to capacity calculation assumptions for IBC containers.
Cho, Sylvia	Principal	11/15/2021	0.70	720.00	504.00	Reviewed long term growth and margin assumptions related to consolidated forecast
Cho, Sylvia	Principal	11/15/2021	0.25	720.00	180.00	Review of October monthly fee application
Gilmore, John	Director	11/15/2021	2.50	590.00	1475.00	Developed sensitivity analysis to assess reasonable range of value for the tangible assets.
Gilmore, John	Director	11/15/2021	1.50	590.00	885.00	Refined tangible asset valuation assumptions for the Wilson, NC manufacturing facility based on results of sensitivity analyses.
Klemowits, Keith	Managing Director	11/15/2021	1.40	720.00	1008.00	Review updated fixed asset draft values with review notes incorporated.
Kolbus, Brianna	Senior Associate	11/15/2021	0.70	400.00	280.00	Organized the inventory valuation models to align with the format of the inventory data provided by management.
Miller, Allison	Senior Associate	11/15/2021	0.50	400.00	200.00	Organized emergence valuation model to prepare draft deliverables for internal review.
Miller, Allison	Senior Associate	11/15/2021	2.60	400.00	1040.00	Updated the consolidated emergence valuation model with revised PPLP, Rhodes, and Avrio forecasts provided by company management.
Miller, Allison	Senior Associate	11/15/2021	2.90	400.00	1160.00	Refined the consolidated emergence valuation model based

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
						on evaluation of the revised PPLP, Rhodes, and Avrio forecasts provided by company management.
Sanders, Matthew	Manager	11/15/2021	2.10	500.00	1050.00	Created October monthly fee application file.
Sanders, Matthew	Manager	11/15/2021	1.60	500.00	800.00	Evaluate time entry narratives for October monthly fee application.
Skov, Jason	Associate	11/15/2021	1.90	270.00	513.00	Analyze cost to capacity calculation assumptions for IBC tanks.
Skov, Jason	Associate	11/15/2021	2.20	270.00	594.00	Analyzed market data and comparable sales for larger pharmaceutical manufacturing equipment.
Gilmore, John	Director	11/16/2021	2.80	590.00	1652.00	Analyzed results of preliminary valuation analysis by fixed asset line item for the Wilson, NC tangible asset to evaluate consistency of methodology being applied and preliminary conclusions for significant tangible assets.
Gilmore, John	Director	11/16/2021	0.50	590.00	295.00	Tangible asset status update meeting with J. Skov to assess status of valuation model.
Gilmore, John	Director	11/16/2021	1.00	590.00	590.00	Internal meeting to discuss reconciliation of preliminary real property and personal property values with J. Ogrodnny, and J. Skov.
Gilmore, John	Director	11/16/2021	2.20	590.00	1298.00	Reviewed preliminary draft schedules and value conclusions for the tangible assets valuation.
Gruenes, Matthew	Senior Associate	11/16/2021	0.60	400.00	240.00	Updated lease analysis and refined inputs and assumptions based on internal research and market analysis.
Gruenes, Matthew	Senior Associate	11/16/2021	1.40	400.00	560.00	Updated owned real property analysis based on analysis of additional market research.
Klemowits, Keith	Managing Director	11/16/2021	1.70	720.00	1224.00	Refined certain key inputs and assumptions in the tangible asset valuation model.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Kohnle, Ann-Katrin	Manager	11/16/2021	0.50	500.00	250.00	Bi-weekly status call with J. Lowne, E. Nowakowski, R. Haberlin, D. Fogel, T. Au, K. Scheltens, and M. Sanders.
Kolbus, Brianna	Senior Associate	11/16/2021	0.20	400.00	80.00	Assessed the status of inventory valuation models to determine next steps and follow ups.
Kolbus, Brianna	Senior Associate	11/16/2021	0.60	400.00	240.00	Evaluated the updated inventory files related to the breakout of inventory at the Rhodes & Wilson entities provided by management.
Kolbus, Brianna	Senior Associate	11/16/2021	1.10	400.00	440.00	Analyzed the margins related to operating expenses and charges (general & administrative, marketed products, and distributor relationships) to apply to inventory at the Wilson and Rhodes entities.
Kolbus, Brianna	Senior Associate	11/16/2021	2.90	400.00	1160.00	Analyzed the revised client files for inventory and updated our models accordingly for the updated net book value of raw materials, WIP, and finished goods for Wilson and Rhodes.
Kolbus, Brianna	Senior Associate	11/16/2021	0.80	400.00	320.00	Refined the consolidated inventory models to reconcile with the sum of the Wilson & Rhodes inventory breakout.
Miller, Allison	Senior Associate	11/16/2021	2.50	400.00	1000.00	Created depreciation, net working capital, and discount rate analysis for the Imbrium tax valuation analysis.
Miller, Allison	Senior Associate	11/16/2021	0.80	400.00	320.00	Assessed client provided data to update the outstanding data request document.
Ogrodny, Jozef	Director	11/16/2021	1.00	590.00	590.00	Internal meeting to discuss reconciliation of preliminary real property and personal property values with T. Gilmore, and J. Skov.
Ogrodny, Jozef	Director	11/16/2021	0.80	590.00	472.00	Revised certain key assumptions related to the owned and leased real estate valuation analyses.
Sanders, Matthew	Manager	11/16/2021	0.50	500.00	250.00	Bi-weekly status call with J. Lowne, E. Nowakowski, R.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
						Haberlin, D. Fogel, T. Au, K. Scheltens, and A. Kohnle.
Sanders, Matthew	Manager	11/16/2021	0.50	500.00	250.00	Assess status of inventory valuation analysis and preliminary indications of value from the sensitivity analyses.
Sanders, Matthew	Manager	11/16/2021	2.10	500.00	1050.00	Analyzed updated inventory data to assess outstanding items and follow ups with client.
Sanders, Matthew	Manager	11/16/2021	0.80	500.00	400.00	Finalize October monthly fee application and invoice.
Scheltens, Kelly	Senior Manager	11/16/2021	0.50	590.00	295.00	Bi-weekly status call with J. Lowne, E. Nowakowski, R. Haberlin, D. Fogel, T. Au, and M. Sanders, and A. Kohnle.
Skov, Jason	Associate	11/16/2021	2.60	270.00	702.00	Refined tangible asset valuation model to prepare for internal review of preliminary indications of value.
Skov, Jason	Associate	11/16/2021	0.50	270.00	135.00	Tangible asset status update meeting with T. Gilmore to assess status of valuation model.
Skov, Jason	Associate	11/16/2021	1.00	270.00	270.00	Internal meeting to discuss reconciliation of preliminary real property and personal property values with T. Gilmore, and J. Ogrodny.
Skov, Jason	Associate	11/16/2021	2.70	270.00	729.00	Update tangible asset valuation model with data obtained from comparable asset market data research for the pharmaceutical manufacturing equipment.
Cho, Sylvia	Principal	11/17/2021	1.10	720.00	792.00	Discussion regarding revised forecast and key assumptions with J. Lowne, E. Nowakowski, D. Fogel, R. Haberlin, A. Miller and A. Kohnle
Cho, Sylvia	Principal	11/17/2021	0.50	720.00	360.00	Discussion regarding progress on fixed assets, inventory, real estate, and forecast values with M. Cherkasov, T. Gilmore, K. Klemowits, J. Koester, A. Kohnle, B. Kolbus, A. Miller, J. Ogrodny,

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
						M. Sanders, K. Scheltens, and J. Skov.
Gilmore, John	Director	11/17/2021	0.50	590.00	295.00	Discussion regarding progress on fixed assets, inventory, real estate, and forecast values with M. Cherkasov, S. Cho, K. Klemowits, J. Koester, A. Kohnle, B. Kolbus, A. Miller, J. Ogrodny, M. Sanders, K. Scheltens, and J. Skov.
Gruenes, Matthew	Senior Associate	11/17/2021	0.50	400.00	200.00	assessed overall project completion and refined strategy for next steps in project work, led by Sylvia Cho
Klemowits, Keith	Managing Director	11/17/2021	0.50	720.00	360.00	Discussion regarding progress on fixed assets, inventory, real estate, and forecast values with M. Cherkasov, S. Cho, T. Gilmore, J. Koester, A. Kohnle, B. Kolbus, A. Miller, J. Ogrodny, M. Sanders, K. Scheltens, and J. Skov.
Koester, Jillian	Associate	11/17/2021	0.50	270.00	135.00	Discussion regarding progress on fixed assets, inventory, real estate, and forecast values with M. Cherkasov, S. Cho, T. Gilmore, K. Klemowits, A. Kohnle, B. Kolbus, A. Miller, J. Ogrodny, M. Sanders, K. Scheltens, and J. Skov.
Kohnle, Ann-Katrin	Manager	11/17/2021	1.10	500.00	550.00	November forecast discussion with J. Lowne, E. Nowakowski, D. Fogel, R. Haberlin, A. Miller, S. Cho
Kohnle, Ann-Katrin	Manager	11/17/2021	0.50	500.00	250.00	Discussion regarding progress on fixed assets, inventory, real estate, and forecast values with M. Cherkasov, S. Cho, T. Gilmore, K. Klemowits, J. Koester, B. Kolbus, A. Miller, J. Ogrodny, M. Sanders, K. Scheltens, and J. Skov.
Kolbus, Brianna	Senior Associate	11/17/2021	0.60	400.00	240.00	Created inventory summary schedule to illustrate the impact to the indicated fair value of overall inventory step-up with different book value assumptions.

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Kolbus, Brianna	Senior Associate	11/17/2021	0.50	400.00	200.00	Discussion regarding progress on fixed assets, inventory, real estate, and forecast values with M. Cherkasov, S. Cho, T. Gilmore, K. Klemowits, J. Koester, A. Kohnle, A. Miller, J. Ogrodny, M. Sanders, K. Scheltens, and J. Skov.
Kolbus, Brianna	Senior Associate	11/17/2021	2.80	400.00	1120.00	Refined the inventory valuation analysis related to Wilson, Rhodes, and the overall consolidated inventory based on results of sensitivity analyses.
Kolbus, Brianna	Senior Associate	11/17/2021	0.50	400.00	200.00	Call to discuss revised inventory data and obtain additional information need for inventory model inputs with J. Carlisle, R. Haberlin, and M. Sanders.
Kolbus, Brianna	Senior Associate	11/17/2021	0.50	400.00	200.00	Call with M. Sanders to discuss status of inventory valuation model and assess next steps to complete modeling.
Kolbus, Brianna	Senior Associate	11/17/2021	1.10	400.00	440.00	Revised the inventory valuation models to reflect breakout of inventory related to Wilson products vs Rhodes generic products.
Miller, Allison	Senior Associate	11/17/2021	0.50	400.00	200.00	Discussion regarding progress on fixed assets, inventory, real estate, and forecast values with M. Cherkasov, S. Cho, T. Gilmore, K. Klemowits, J. Koester, A. Kohnle, B. Kolbus, J. Ogrodny, M. Sanders, K. Scheltens, and J. Skov.
Miller, Allison	Senior Associate	11/17/2021	2.10	400.00	840.00	Analyzed results of guideline public company search to determined selected comparable companies to use in the Imbrium tax valuation analysis.
Miller, Allison	Senior Associate	11/17/2021	1.10	400.00	440.00	Discussion regarding revised forecast and key assumptions with J. Lowne, E. Nowakowski, D. Fogel, R. Haberlin, S. Cho and A. Kohnle

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Miller, Allison	Senior Associate	11/17/2021	2.60	400.00	1040.00	Developed model summarizing the estimated consolidated emergence value and tangible asset values.
Miller, Allison	Senior Associate	11/17/2021	2.90	400.00	1160.00	Revised the income statement, balance sheet, and discounted cash flow models with the updated base case consolidated forecast.
Miller, Allison	Senior Associate	11/17/2021	2.80	400.00	1120.00	Revised the depreciation, net working capital, and discount rate models with the updated base case consolidated forecast
Ogrodny, Jozef	Director	11/17/2021	0.50	590.00	295.00	Discussion regarding progress on fixed assets, inventory, real estate, and forecast values with M. Cherkasov, S. Cho, T. Gilmore, K. Klemowits, J. Koester, A. Kohnle, B. Kolbus, A. Miller, M. Sanders, K. Scheltens, and J. Skov.
Ogrodny, Jozef	Director	11/17/2021	0.90	590.00	531.00	Refined certain key assumptions related to the owned and leased real estate valuation analyses.
Sanders, Matthew	Manager	11/17/2021	0.50	500.00	250.00	Call to discuss revised inventory data and obtain additional information need for inventory model inputs with J. Carlisle, R. Haberlin, and B. Kolbus.
Sanders, Matthew	Manager	11/17/2021	0.50	500.00	250.00	Call with B Kolbus to discuss status of inventory valuation model and assess next steps to complete modeling.
Sanders, Matthew	Manager	11/17/2021	1.40	500.00	700.00	Refined assumptions and inputs related to the inventory valuation model based on discussions with company management.
Sanders, Matthew	Manager	11/17/2021	0.80	500.00	400.00	Evaluate preliminary results of indicated inventory value to assess potential revisions and sensitivities.
Sanders, Matthew	Manager	11/17/2021	0.50	500.00	250.00	Discussion regarding progress on fixed assets, inventory, real estate, and forecast values with M. Cherkasov, S. Cho, T. Gilmore, K. Klemowits, J. Koester, A. Kohnle,

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
						B. Kolbus, A. Miller, J. Ogrodny, K. Scheltens, and J. Skov.
Scheltens, Kelly	Senior Manager	11/17/2021	0.50	590.00	295.00	Discussion regarding progress on fixed assets, inventory, real estate, and forecast values with M. Cherkasov, S. Cho, T. Gilmore, K. Klemowits, J. Koester, A. Kohnle, B. Kolbus, A. Miller, J. Ogrodny, M. Sanders, and J. Skov.
Scheltens, Kelly	Senior Manager	11/17/2021	0.25	590.00	147.50	Review of preliminary inventory valuation analysis and provide review notes to modeling team.
Skov, Jason	Associate	11/17/2021	0.50	270.00	135.00	Discussion regarding progress on fixed assets, inventory, real estate, and forecast values with M. Cherkasov, S. Cho, T. Gilmore, K. Klemowits, J. Koester, A. Kohnle, B. Kolbus, A. Miller, J. Ogrodny, M. Sanders, and K. Scheltens.
Cho, Sylvia	Principal	11/18/2021	0.60	720.00	432.00	Review initial inventory valuation including margin assumptions and step up impact
Gruenes, Matthew	Senior Associate	11/18/2021	0.60	400.00	240.00	Revised owned real property analysis based on evaluation of additional market data.
Gruenes, Matthew	Senior Associate	11/18/2021	1.20	400.00	480.00	Updated leasehold analysis based on analysis of additional market research.
Kohnle, Ann-Katrin	Manager	11/18/2021	2.40	500.00	1200.00	Evaluated the preliminary draft emergence value analysis for reasonableness and provided review comments to the modeling team.
Kohnle, Ann-Katrin	Manager	11/18/2021	0.50	500.00	250.00	Call to discuss status of preliminary emergence value and tangible assets with B. Kolbus, M. Sanders, A. Miller, and K. Scheltens.
Kolbus, Brianna	Senior Associate	11/18/2021	1.05	400.00	420.00	Analyzed the net book value of finished goods per weeks supply & the net sales value per weeks supply for Oxycontin to create sensitivity analysis based on

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						Oxycontin finished goods inventory levels.
Kolbus, Brianna	Senior Associate	11/18/2021	0.70	400.00	280.00	Revised the Rhodes inventory model and created a check to reconcile the book value of inventory as well as the estimated selling price and cost of selling effort.
Kolbus, Brianna	Senior Associate	11/18/2021	0.50	400.00	200.00	Call to discuss status of preliminary emergence value and tangible assets with A. Kohnle, M. Sanders, A. Miller, and K. Scheltens.
Kolbus, Brianna	Senior Associate	11/18/2021	0.25	400.00	100.00	Refined the inventory draft schedules prior to internal review.
Kolbus, Brianna	Senior Associate	11/18/2021	1.50	400.00	600.00	Developed separate the Rhodes inventory valuation model.
Kolbus, Brianna	Senior Associate	11/18/2021	2.10	400.00	840.00	Updated the inventory valuation models for Wilson, Rhodes, the consolidated total, & Oxycontin finished goods sensitivity analysis.
Kolbus, Brianna	Senior Associate	11/18/2021	2.25	400.00	900.00	Created the inventory model related to the Oxycontin finished goods inventory in the U.S.
Miller, Allison	Senior Associate	11/18/2021	0.50	400.00	200.00	Call to discuss status of preliminary emergence value and tangible assets with A. Kohnle, M. Sanders, B Kolbus, and K. Scheltens.
Miller, Allison	Senior Associate	11/18/2021	2.90	400.00	1160.00	Refined the income statement, balance sheet, and discounted cash flow models with the updated mid case consolidated forecast.
Miller, Allison	Senior Associate	11/18/2021	2.80	400.00	1120.00	Developed depreciation, net working capital, and discount rate analysis models with the updated mid case consolidated forecast sensitivities.
O'Donnell, Kevin	Director	11/18/2021	1.00	590.00	590.00	Quality review check of real estate valuation analysis.
Sanders, Matthew	Manager	11/18/2021	1.30	500.00	650.00	Evaluated results of sensitivity analyses and refined inventory model assumptions and inputs based on sensitivity results.

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Sanders, Matthew	Manager	11/18/2021	0.50	500.00	250.00	Call to discuss status of preliminary emergence value and tangible assets with A. Kohnle, A. Miller, B Kolbus, and K. Scheltens.
Sanders, Matthew	Manager	11/18/2021	1.60	500.00	800.00	Analyzed results of preliminary inventory valuation analysis and developed sensitivity analyses to determine potential impact and changes in inventory levels upon emergence.
Scheltens, Kelly	Senior Manager	11/18/2021	0.50	590.00	295.00	Call to discuss status of preliminary emergence value and tangible assets with A. Kohnle, A. Miller, B Kolbus, and M. Sanders.
Gruenes, Matthew	Senior Associate	11/19/2021	0.60	400.00	240.00	Refined assumptions based on additional internal research and analysis related to the leasehold.
Jhawar, Payal	Associate	11/19/2021	2.50	270.00	675.00	Researched publicly traded debt on Bloomberg terminal and performed synthetic credit rating analysis.
Kohnle, Ann-Katrin	Manager	11/19/2021	1.50	500.00	750.00	Assessed reasonableness of assumptions related to working capital, balance sheet items, and discount rates for the consolidated entity emergence valuation.
Kohnle, Ann-Katrin	Manager	11/19/2021	2.25	500.00	1125.00	Reviewed the draft Imbrium and PHI operating liability valuations and provided review comments to the modeling team.
Miller, Allison	Senior Associate	11/19/2021	0.80	400.00	320.00	Updated PHI liability valuation analysis with the revised base case consolidated forecast.
Miller, Allison	Senior Associate	11/19/2021	2.50	400.00	1000.00	Updated the consolidated emergence value base case model based on company management feedback from review.
Sanders, Matthew	Manager	11/19/2021	1.10	500.00	550.00	Refine assumptions and inputs to develop preliminary draft inventory valuation model and sensitivity analyses.
Cho, Sylvia	Principal	11/22/2021	1.25	720.00	900.00	Discussion regarding the pipeline (PHI and Imbrium) cash flows and

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						key assumptions with A. Kohnle, and A. Miller
Cho, Sylvia	Principal	11/22/2021	0.50	720.00	360.00	Discussion regarding inventory valuation including critical assumptions and inputs with M. Sanders and B. Kolbus
Cho, Sylvia	Principal	11/22/2021	0.40	720.00	288.00	Discussion regarding emergence valuation and PHI liability valuation including key assumptions and value drivers with A. Miller.
Kohnle, Ann-Katrin	Manager	11/22/2021	1.25	500.00	625.00	Discussion on PHI operating liability and Imbrium branded products valuations with S. Cho, and A. Miller
Kolbus, Brianna	Senior Associate	11/22/2021	0.30	400.00	120.00	Refined the consolidated inventory summary with breakout of Oxycontin U.S. inventory
Kolbus, Brianna	Senior Associate	11/22/2021	1.75	400.00	700.00	Refined the total consolidated inventory model and created toggle for sensitivity analysis related to the margin assumptions utilized for the market products and distributor relationships to analyze the mark-up on selling effort and mark-up on costs to complete.
Kolbus, Brianna	Senior Associate	11/22/2021	0.50	400.00	200.00	internal meeting with M. Sanders and S. Cho to discuss the draft inventory analysis and critical assumptions and inputs.
Kolbus, Brianna	Senior Associate	11/22/2021	2.90	400.00	1160.00	Created the consolidated inventory breakout analysis to evaluated the total book & fair value of Wilson, Rhodes, and Oxycontin U.S. inventory.
Kolbus, Brianna	Senior Associate	11/22/2021	2.60	400.00	1040.00	Revise inventory valuation model based on review comments.
Kolbus, Brianna	Senior Associate	11/22/2021	1.25	400.00	500.00	Refine to the consolidated inventory breakout analysis for illustrative purposes to include a sensitivity analysis showing a range of the total fair value.

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Miller, Allison	Senior Associate	11/22/2021	2.10	400.00	840.00	Updated consolidated emergence valuation model based on revised consolidated balance sheet.
Miller, Allison	Senior Associate	11/22/2021	0.40	400.00	160.00	Discussion regarding emergence valuation and PHI liability valuation including key assumptions and value drivers with S. Cho.
Sanders, Matthew	Manager	11/22/2021	0.50	500.00	250.00	Call to review preliminary inventory valuation model and discuss critical assumptions and inputs driving the indicated step-up with B. Kolbus and S. Cho.
Sanders, Matthew	Manager	11/22/2021	1.80	500.00	900.00	Refined assumptions and models for inventory valuation based on feedback from internal review.
Cho, Sylvia	Principal	11/23/2021	1.00	720.00	720.00	Discussion regarding the forecasted growth and profitability and discount rate inputs related to the consolidated business and Imbrium pipeline with K. Scheltens, and A. Kohnle.
Cho, Sylvia	Principal	11/23/2021	0.50	720.00	360.00	Discussion regarding inventory step up to refine underlying drivers and key inputs with M. Sanders. K. Scheltens and B. Kolbus
Cho, Sylvia	Principal	11/23/2021	1.40	720.00	1008.00	Review and analysis related to loss of exclusivity assumptions for branded products and expectations surrounding the pipeline and margin drivers
Cho, Sylvia	Principal	11/23/2021	1.00	720.00	720.00	Discussion regarding initial enterprise values for the consolidated business with client (J. Lowne and E. Nowakowski) and GT team (A. Arnett, K. Scheltens, and A. Kohnle)
Kohnle, Ann-Katrin	Manager	11/23/2021	1.00	500.00	500.00	Discussion regarding initial enterprise values for the consolidated business with client (J. Lowne and E. Nowakowski) and GT team (A. Arnett, K. Scheltens, and S. Cho)

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Kohnle, Ann-Katrin	Manager	11/23/2021	1.00	500.00	500.00	Discussion regarding the forecasted growth and profitability and discount rate inputs related to the consolidated business and Imbrium pipeline with K. Scheltens, and S. Cho.
Kolbus, Brianna	Senior Associate	11/23/2021	0.50	400.00	200.00	Internal meeting with M. Sander to refine and update assumptions for the inventory valuation and sensitivity analysis.
Kolbus, Brianna	Senior Associate	11/23/2021	0.50	400.00	200.00	Internal meeting with S. Cho, K. Scheltens, and M. Sanders to refine underlying drivers and assumptions for inventory valuation step-up.
Sanders, Matthew	Manager	11/23/2021	1.60	500.00	800.00	Evaluated results of preliminary inventory sensitivity analysis to determine potential impact of OxyContin inventory levels on hand and refined assumptions related to contributory charges and mark ups applied to inventory.
Sanders, Matthew	Manager	11/23/2021	0.50	500.00	250.00	Call to discuss contributory charge assumptions and sensitivity analysis results for the inventory valuation with S. Cho, K. Scheltens, and B. Kolbus.
Sanders, Matthew	Manager	11/23/2021	0.50	500.00	250.00	Discussed revisions to the inventory model and refined valuation schedules with B. Kolbus.
Scheltens, Kelly	Senior Manager	11/23/2021	1.00	590.00	590.00	Discussion regarding initial enterprise values for the consolidated business with client (J. Lowne and E. Nowakowski) and GT team (A. Arnett, A. Kohnle, and S. Cho)
Scheltens, Kelly	Senior Manager	11/23/2021	0.50	590.00	295.00	Discussion regarding inventory step up to refine underlying drivers and key inputs with M. Sanders, S. Cho and B. Kolbus
Scheltens, Kelly	Senior Manager	11/23/2021	1.00	590.00	590.00	Discussion regarding the forecasted growth and profitability and discount rate inputs related to

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
						the consolidated business and Imbrium pipeline with A. Kohnle, and S. Cho.
Kolbus, Brianna	Senior Associate	11/24/2021	0.20	400.00	80.00	Refine the inventory valuation draft schedules to be client ready.
Cho, Sylvia	Principal	11/29/2021	1.10	720.00	792.00	Analysis and review of consolidated value including breakdown of pipeline assets and related tax impact.
Cho, Sylvia	Principal	11/29/2021	0.80	720.00	576.00	Review and analyze the potential tax impact of initial values for Purdue and certain hard assets.
Cho, Sylvia	Principal	11/29/2021	0.50	720.00	360.00	Discussion regarding changes to enterprise value and project status with GT team (A. Arnett, M. Cherkasov, T. Gilmore, K. Klemowits, J. Koester, A. Kohnle, B. Kolbus, A. Miller, J. Ogrodny, M. Sanders, and K. Scheltens).
Gilmore, John	Director	11/29/2021	0.50	590.00	295.00	Discussion regarding changes to enterprise value and project status with GT team (A. Arnett, M. Cherkasov, S. Cho, K. Klemowits, J. Koester, A. Kohnle, B. Kolbus, A. Miller, J. Ogrodny, M. Sanders, and K. Scheltens).
Gilmore, John	Director	11/29/2021	0.70	590.00	413.00	Refined tangible asset valuation methodology based on comments from internal review.
Klemowits, Keith	Managing Director	11/29/2021	0.50	720.00	360.00	Discussion regarding changes to enterprise value and project status with GT team (A. Arnett, M. Cherkasov, S. Cho, T. Gilmore, J. Koester, A. Kohnle, B. Kolbus, A. Miller, J. Ogrodny, M. Sanders, and K. Scheltens).
Klemowits, Keith	Managing Director	11/29/2021	0.80	720.00	576.00	Evaluated reasonableness of fair value range for the tangible assets resulting from sensitivity analysis.
Koester, Jillian	Associate	11/29/2021	0.50	270.00	135.00	Discussion regarding changes to enterprise value and project status with GT team (A. Arnett, M. Cherkasov, S. Cho, T. Gilmore, K. Klemowits, A. Kohnle, B. Kolbus,

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						A. Miller, J. Ogrodny, M. Sanders, and K. Scheltens).
Kohnle, Ann-Katrin	Manager	11/29/2021	0.50	500.00	250.00	Discussion regarding changes to enterprise value and project status with GT team (A. Arnett, M. Cherkasov, S. Cho, T. Gilmore, K. Klemowits, J. Koester, B. Kolbus, A. Miller, J. Ogrodny, M. Sanders, and K. Scheltens).
Kohnle, Ann-Katrin	Manager	11/29/2021	0.40	500.00	200.00	Evaluated the impact of emergence value model updates based on review comments.
Kolbus, Brianna	Senior Associate	11/29/2021	0.50	400.00	200.00	Discussion regarding changes to enterprise value and project status with GT team (A. Arnett, M. Cherkasov, S. Cho, T. Gilmore, K. Klemowits, J. Koester, A. Kohnle, A. Miller, J. Ogrodny, M. Sanders, and K. Scheltens).
Kolbus, Brianna	Senior Associate	11/29/2021	0.80	400.00	320.00	Updated the inventory schedules to include the allocated cost of selling effort for finished goods on Oxycontin, Wilson, & Rhodes inventory.
Kolbus, Brianna	Senior Associate	11/29/2021	0.30	400.00	120.00	Refined the updated inventory valuation models prior to internal review.
Kolbus, Brianna	Senior Associate	11/29/2021	2.90	400.00	1160.00	Performed quality check of the consolidated forecast adjustments & emergence valuation support models.
Miller, Allison	Senior Associate	11/29/2021	0.90	400.00	360.00	Updated emergence valuation model to incorporate edits received from internal quality reviewer.
Miller, Allison	Senior Associate	11/29/2021	2.30	400.00	920.00	Quality review check of the inventory valuation model prepare review notes.
Miller, Allison	Senior Associate	11/29/2021	1.60	400.00	640.00	Refined the consolidated emergence valuation model assumptions based on feedback received from company management.
Miller, Allison	Senior Associate	11/29/2021	0.50	400.00	200.00	Discussion regarding changes to enterprise value and project status

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						with GT team (A. Arnett, M. Cherkasov, S. Cho, T. Gilmore, K. Klemowits, J. Koester, A. Kohnle, B. Kolbus, J. Ogrodny, M. Sanders, and K. Scheltens).
Ogrodny, Jozef	Director	11/29/2021	0.50	590.00	295.00	Discussion regarding changes to enterprise value and project status with GT team (A. Arnett, M. Cherkasov, S. Cho, T. Gilmore, K. Klemowits, J. Koester, A. Kohnle, B. Kolbus, A. Miller, M. Sanders, and K. Scheltens).
Sanders, Matthew	Manager	11/29/2021	0.40	500.00	200.00	Refined scoping and methodology document to share with auditors.
Sanders, Matthew	Manager	11/29/2021	1.40	500.00	700.00	Evaluated assumptions and inputs to analyze inventory valuation sensitivities to develop preliminary range of values.
Sanders, Matthew	Manager	11/29/2021	0.50	500.00	250.00	Discussion regarding changes to enterprise value and project status with GT team (A. Arnett, M. Cherkasov, S. Cho, T. Gilmore, K. Klemowits, J. Koester, A. Kohnle, B. Kolbus, A. Miller, J. Ogrodny, and K. Scheltens).
Scheltens, Kelly	Senior Manager	11/29/2021	0.50	590.00	295.00	Discussion regarding changes to enterprise value and project status with GT team (A. Arnett, M. Cherkasov, S. Cho, T. Gilmore, K. Klemowits, J. Koester, A. Kohnle, B. Kolbus, A. Miller, J. Ogrodny, and M. Sanders).
Scheltens, Kelly	Senior Manager	11/29/2021	0.90	590.00	531.00	Review of inventory valuation sensitivity analysis.
Cho, Sylvia	Principal	11/30/2021	0.50	720.00	360.00	Call to refine and finalize assumptions related to the preliminary emergence valuation range for inventory step-up with M. Sanders, B. Kolbus, and K. Scheltens.
Cho, Sylvia	Principal	11/30/2021	0.50	720.00	360.00	Discussion regarding consolidated value including the Imbrium pipeline with J. Lowne and E. Nowakowski and GT team (A.

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						Arnett, K. Scheltens, M. Sanders and A. Kohnle).
Cho, Sylvia	Principal	11/30/2021	0.60	720.00	432.00	Discussion regarding revisions to consolidated value based on feedback provided by client with A. Kohnle, and A. Miller
Klemowits, Keith	Managing Director	11/30/2021	0.50	720.00	360.00	Assessed the impact of certain assumptions utilized in the sensitivity analysis.
Kohnle, Ann-Katrin	Manager	11/30/2021	0.60	500.00	300.00	Discussion regarding revisions to consolidated value based on feedback provided by client with A. Miller, and S. Cho.
Kohnle, Ann-Katrin	Manager	11/30/2021	0.50	500.00	250.00	Discussion regarding consolidated value including the Imbrium pipeline with J. Lowne and E. Nowakowski and GT team (A. Arnett, K. Scheltens, M. Sanders and S. Cho).
Kolbus, Brianna	Senior Associate	11/30/2021	1.85	400.00	740.00	Refined the consolidated inventory valuation analysis for formatting.
Kolbus, Brianna	Senior Associate	11/30/2021	2.90	400.00	1160.00	Updated the inventory valuation model based on comments from internal review.
Kolbus, Brianna	Senior Associate	11/30/2021	0.50	400.00	200.00	Call to refine and finalize assumptions related to the preliminary emergence valuation range for inventory step-up with S. Cho, M. Sanders, and K. Scheltens.
Kolbus, Brianna	Senior Associate	11/30/2021	0.50	400.00	200.00	Call to discuss results of preliminary inventory valuation based on updated assumptions and inputs with M. Sanders.
Kolbus, Brianna	Senior Associate	11/30/2021	0.80	400.00	320.00	Refined certain assumptions and inputs related to the consolidated inventory valuation model based on internal review.
Kolbus, Brianna	Senior Associate	11/30/2021	1.20	400.00	480.00	Updated the inventory valuation model based on quality review comments.
Miller, Allison	Senior Associate	11/30/2021	0.60	400.00	240.00	Discussion regarding revisions to consolidated value based on

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
						feedback provided by client with A. Kohnle, and S. Cho.
Sanders, Matthew	Manager	11/30/2021	0.50	500.00	250.00	Call to discuss results of preliminary inventory valuation based on updated assumptions and inputs with B. Kolbus.
Sanders, Matthew	Manager	11/30/2021	1.80	500.00	900.00	Analyzed result of preliminary inventory valuation range sensitivity analysis and refined assumptions utilized to prepare deliverable with preliminary values to the management.
Sanders, Matthew	Manager	11/30/2021	0.50	500.00	250.00	Discussion regarding consolidated value including the Imbrium pipeline with J. Lowne and E. Nowakowski and GT team (A. Arnett, K. Scheltens, A. Kohnle and S. Cho).
Sanders, Matthew	Manager	11/30/2021	0.50	500.00	250.00	Call to refine and finalize assumptions related to the preliminary emergence valuation range for inventory step-up with S. Cho, B. Kolbus, and K. Scheltens.
Scheltens, Kelly	Senior Manager	11/30/2021	0.50	590.00	295.00	Discussion regarding consolidated value including the Imbrium pipeline with J. Lowne and E. Nowakowski and GT team (A. Arnett, M. Sanders, A. Kohnle and S. Cho).
Scheltens, Kelly	Senior Manager	11/30/2021	0.50	590.00	295.00	Call to refine and finalize assumptions related to the preliminary emergence valuation range for inventory step-up with S. Cho, B. Kolbus, and M. Sanders.
Cho, Sylvia	Principal	12/1/2021	1.45	720.00	1044.00	Analysis and review of changes in scope and methodology file, branded pipeline values, and real estate values
Kohnle, Ann-Katrin	Manager	12/1/2021	0.50	500.00	250.00	Discussion of emergence value with J. Lowne, K. Gadski, E. Nowakowski, T. Au, D. Rosen, E. Ruiz, and GT(K. Scheltens, A. Arnett, A. Miller).

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Scheltens, Kelly	Senior Manager	12/1/2021	0.50	590.00	295.00	Discussion of emergence value with J. Lowne, K. Gadski, E. Nowakowski, T. Au, D. Rosen, E. Ruiz, and GT(A. Miller, A. Arnett, A. Kohnle).
Kohnle, Ann-Katrin	Manager	12/2/2021	0.50	500.00	250.00	Discussion regarding PPMD feedback on the draft Imbrium tax valuation schedules with A. Miller
Kohnle, Ann-Katrin	Manager	12/3/2021	0.50	500.00	250.00	Meeting with T. Au and A. Miller to discuss management assumptions within provided Imbrium branded product forecasts
Miller, Allison	Senior Associate	12/3/2021	0.50	400.00	200.00	Meeting with T. Au and A. Kohnle to discuss management assumptions within provided Imbrium branded product forecasts
Kohnle, Ann-Katrin	Manager	12/6/2021	0.50	500.00	250.00	Status call for intangible assets and next steps with K. Scheltens, M. Sanders, A. Miller, and B. Kolbus
Kolbus, Brianna	Senior Associate	12/6/2021	0.50	400.00	200.00	Status call for intangible assets and next steps with K. Scheltens, M. Sanders, A. Miller, and A. Kohnle.
Miller, Allison	Senior Associate	12/6/2021	0.50	400.00	200.00	Status call for intangible assets and next steps with K. Scheltens, M. Sanders, B. Kolbus, and A. Kohnle.
Sanders, Matthew	Manager	12/6/2021	0.50	500.00	250.00	Status call for intangible assets and next steps with K. Scheltens, A. Miller, B. Kolbus, and A. Kohnle.
Scheltens, Kelly	Senior Manager	12/6/2021	0.50	590.00	295.00	Status call for intangible assets and next steps with M. Sanders, A. Miller, B. Kolbus, and A. Kohnle.
Koester, Jillian	Associate	12/7/2021	2.80	270.00	756.00	Revised the emergence valuation discount cash flow model with updated forecast data.
Koester, Jillian	Associate	12/7/2021	2.60	270.00	702.00	Refined the emergence valuation DCF model based on analysis of revised forecast.
Miller, Allison	Senior Associate	12/7/2021	2.80	400.00	1120.00	Updated Rhodes generic portfolio IPR&D intangible asset valuation model with revised forecasts provided by management.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Sanders, Matthew	Manager	12/7/2021	2.10	500.00	1050.00	Prepare preliminary monthly fee application file for November billing period.
Sanders, Matthew	Manager	12/7/2021	1.10	500.00	550.00	Populate monthly fee application with hard expenses and organized supporting receipts and documentation.
Cho, Sylvia	Principal	12/8/2021	0.50	720.00	360.00	Discussion regarding changes in Imbrium pipeline values and drivers along with deliverable timing with GT team (A. Arnett, T. Gilmore, K. Scheltens, A. Kohnle, M. Sanders, M. Cherkasov and A. Miller).
Cherkasov, Marc	Associate	12/8/2021	2.80	270.00	756.00	Analyzed data for currently marketed products and updated Avrio intangible asset models.
Cherkasov, Marc	Associate	12/8/2021	0.50	270.00	135.00	Discussion regarding changes in Imbrium pipeline values and drivers along with deliverable timing with GT team (A. Arnett, S. Cho, K. Scheltens, A. Kohnle, M. Sanders, T. Gilmore and A. Miller).
Gilmore, John	Director	12/8/2021	0.50	590.00	295.00	Discussion regarding changes in Imbrium pipeline values and drivers along with deliverable timing with GT team (A. Arnett, S. Cho, K. Scheltens, A. Kohnle, M. Sanders, M. Cherkasov and A. Miller).
Koester, Jillian	Associate	12/8/2021	1.20	270.00	324.00	Evaluated the impact on the consolidated emergence value after updating model with the revised forecast.
Koester, Jillian	Associate	12/8/2021	2.80	270.00	756.00	Updated the consolidated emergence valuation model with the revised Rhodes forecast.
Koester, Jillian	Associate	12/8/2021	0.50	270.00	135.00	Evaluated the impact on the consolidated emergence value after updating model with the revised Rhodes forecast.
Kohnle, Ann-Katrin	Manager	12/8/2021	0.50	500.00	250.00	Discussion regarding changes in Imbrium pipeline values and

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
						drivers along with deliverable timing with GT team (A. Arnett, S. Cho, K. Scheltens, T. Gilmore, M. Sanders, M. Cherkasov and A. Miller).
Miller, Allison	Senior Associate	12/8/2021	0.50	400.00	200.00	Discussion regarding changes in Imbrium pipeline values and drivers along with deliverable timing with GT team (A. Arnett, S. Cho, K. Scheltens, T. Gilmore, M. Sanders, M. Cherkasov and A. Kohnle).
Miller, Allison	Senior Associate	12/8/2021	1.50	400.00	600.00	Developed the consolidated emergence value deliverable package to be provided to the client..
Sanders, Matthew	Manager	12/8/2021	0.50	500.00	250.00	Discussion regarding changes in Imbrium pipeline values and drivers along with deliverable timing with GT team (A. Arnett, S. Cho, K. Scheltens, T. Gilmore, A. Miller, M. Cherkasov and A. Kohnle).
Sanders, Matthew	Manager	12/8/2021	1.10	500.00	550.00	Evaluate the status of intangible asset valuations broken our by legal entity and product for currently marketed products.
Scheltens, Kelly	Senior Manager	12/8/2021	0.30	590.00	177.00	Discussion regarding changes in Imbrium pipeline values and drivers along with deliverable timing with GT team (A. Arnett, S. Cho, M. Sanders, T. Gilmore, A. Miller, M. Cherkasov and A. Kohnle).
Cherkasov, Marc	Associate	12/9/2021	2.40	270.00	648.00	Analyzed forecasts and inputs for Avrio CMP model and refine valuation model.
Koester, Jillian	Associate	12/9/2021	1.70	270.00	459.00	Analyzed the updated financial projections provided by the company for Rhodes and PPLP.
Kolbus, Brianna	Senior Associate	12/9/2021	0.40	400.00	160.00	Analyzed the forecast data provided for each legal entity to map to the correct CMP intangible asset valuation model.

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Kolbus, Brianna	Senior Associate	12/9/2021	1.10	400.00	440.00	Refined the CMP valuation models for appropriate assumptions and inputs by product.
Sanders, Matthew	Manager	12/9/2021	1.70	500.00	850.00	Evaluated time entries for November monthly fee application.
Cho, Sylvia	Principal	12/10/2021	1.60	720.00	1152.00	Review and analysis of draft values for consolidated business and pipeline segments along with cash tax impact
Cherkasov, Marc	Associate	12/10/2021	1.00	270.00	270.00	Call with M. Sanders and B. Kolbus to discuss the CMP forecasts and next steps for the inventory valuation
Cherkasov, Marc	Associate	12/10/2021	2.70	270.00	729.00	Analyzed Avrio inventory data and created inventory valuation models by product for Avrio.
Cherkasov, Marc	Associate	12/10/2021	2.60	270.00	702.00	Developed the inventory valuation models by product for the Avrio entity.
Cherkasov, Marc	Associate	12/10/2021	2.80	270.00	756.00	Refined the contributory charges and assumptions related to the mark-up on finished goods for Avrio inventory.
Cherkasov, Marc	Associate	12/10/2021	2.20	270.00	594.00	Updated the Avrio CMP valuation models to reflect the impact of the inventory valuation step up in the cash flows.
Cherkasov, Marc	Associate	12/10/2021	1.25	270.00	337.50	Developed the contributory assets charge analysis related to the Avrio CMP valuation.
Kohnle, Ann-Katrin	Manager	12/10/2021	0.30	500.00	150.00	Assessed next steps and necessary client follow up calls to discuss the preliminary emergence valuation analysis in further detail.
Kolbus, Brianna	Senior Associate	12/10/2021	1.00	400.00	400.00	Call with M. Sanders and M. Cherkasov to discuss the CMP forecasts and next steps for the inventory valuation
Sanders, Matthew	Manager	12/10/2021	1.00	500.00	500.00	Call with M. Cherkasov and B. Kolbus to discuss the CMP forecasts and next steps for the inventory valuation

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Cho, Sylvia	Principal	12/13/2021	1.40	720.00	1008.00	Review of preliminary draft estimates related to the tangible assets and overall residual amount prior to delivery to client
Cherkasov, Marc	Associate	12/13/2021	2.25	270.00	607.50	Developed the CMP valuation models and as well as analyzed data related to the inputs of the currently marketed products analyses.
Kohnle, Ann-Katrin	Manager	12/13/2021	0.50	500.00	250.00	Evaluated final emergence valuation analysis to refine the final deliverable before sending preliminary analysis to the client.
Kolbus, Brianna	Senior Associate	12/13/2021	0.20	400.00	80.00	Refined footnotes for the Avrio finished goods inventory valuation.
Kolbus, Brianna	Senior Associate	12/13/2021	2.30	400.00	920.00	Assessed the inventory valuation models for the Avrio Betadine, SlowMag, Colace and Senokot products to determine outstanding data needed.
Miller, Allison	Senior Associate	12/13/2021	0.50	400.00	200.00	Weekly internal call to discuss status of intangible asset valuations with K. Scheltens, and M. Sanders.
Miller, Allison	Senior Associate	12/13/2021	2.90	400.00	1160.00	Updated the Rhodes generic portfolio IPR&D and CMP analyses and refined assumptions and inputs based on updated forecasts provided by client.
Sanders, Matthew	Manager	12/13/2021	0.50	500.00	250.00	Weekly internal call to discuss status of intangible asset valuations with K. Scheltens, and A. Miller.
Sanders, Matthew	Manager	12/13/2021	1.70	500.00	850.00	Organized and prepared expenses reimbursement data and support for November fee application.
Scheltens, Kelly	Senior Manager	12/13/2021	0.50	590.00	295.00	Weekly internal call to discuss status of intangible asset valuations with A. Miller, and M. Sanders.
Cho, Sylvia	Principal	12/14/2021	0.50	720.00	360.00	Bi-weekly status call regarding preliminary value estimates, client feedback regarding scope/methodology file, and timing of asset valuations with J. Lowne and GT team (K. Scheltens, A. Kohnle, and M. Sanders)

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Cherkasov, Marc	Associate	12/14/2021	2.70	270.00	729.00	Evaluated the data used in the CMP models and reconciled to the most recent forecast provided.
Koester, Jillian	Associate	12/14/2021	2.60	270.00	702.00	Analyzed the revised Imbrium forest to create the IPR&D intangible assets model.
Kohnle, Ann-Katrin	Manager	12/14/2021	0.50	500.00	250.00	Bi-weekly status call regarding preliminary value estimates, client feedback regarding scope/methodology file, and timing of asset valuations with J. Lowne and GT team (K. Scheltens, S. Cho, and M. Sanders)
Sanders, Matthew	Manager	12/14/2021	0.50	500.00	250.00	Bi-weekly status call regarding preliminary value estimates, client feedback regarding scope/methodology file, and timing of asset valuations with J. Lowne and GT team (K. Scheltens, S. Cho, and A. Kohnle)
Sanders, Matthew	Manager	12/14/2021	2.20	500.00	1100.00	Organized time entry data and narratives for November monthly fee application.
Scheltens, Kelly	Senior Manager	12/14/2021	0.50	590.00	295.00	Bi-weekly status call regarding preliminary value estimates, client feedback regarding scope/methodology file, and timing of asset valuations with J. Lowne and GT team (M. Sanders, S. Cho, and A. Kohnle)
Cho, Sylvia	Principal	12/15/2021	0.50	720.00	360.00	Preliminary valuation discussion to address client questions with J. Lowne, J. Carlisle, and GT(A. Kohnle, K. Scheltens, M. Sanders).
Cherkasov, Marc	Associate	12/15/2021	2.90	270.00	783.00	Developed the inventory models by product for Avrio and branded opioids to be used in the CPM valuation models.
Cherkasov, Marc	Associate	12/15/2021	1.00	270.00	270.00	Call to discuss the status and evaluation inputs and assumptions to be used in the Avrio CMP and Inventory valuation models with M. Sanders and B. Kolbus.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Kohnle, Ann-Katrin	Manager	12/15/2021	0.50	500.00	250.00	Preliminary valuation discussion to address client questions with J. Lowne, J. Carlisle, and GT(S. Cho, K. Scheltens, M. Sanders).
Kolbus, Brianna	Senior Associate	12/15/2021	2.75	400.00	1100.00	Refined the assumptions and inputs related to the charges for the finished goods inventory valuation for Avrio.
Kolbus, Brianna	Senior Associate	12/15/2021	1.00	400.00	400.00	Call to discuss the status and evaluation inputs and assumptions to be used in the Avrio CMP and Inventory valuation models with M. Sanders and M. Cherkasov.
Sanders, Matthew	Manager	12/15/2021	1.70	500.00	850.00	Evaluated to the key inputs and assumptions used in the inventory valuation model for Avrio by product.
Sanders, Matthew	Manager	12/15/2021	1.00	500.00	500.00	Call to discuss the status and evaluation inputs and assumptions to be used in the Avrio CMP and Inventory valuation models with B. Kolbus and M. Cherkasov.
Sanders, Matthew	Manager	12/15/2021	0.50	500.00	250.00	Preliminary valuation discussion to address client questions with J. Lowne, J. Carlisle, and GT(A. Kohnle, K. Scheltens, S. Cho).
Scheltens, Kelly	Senior Manager	12/15/2021	0.50	590.00	295.00	Preliminary valuation discussion to address client questions with J. Lowne, J. Carlisle, and GT(A. Kohnle, M. Sanders, S. Cho).
Cho, Sylvia	Principal	12/16/2021	0.50	720.00	360.00	Discussion regarding upcoming client calls, changes and feedback on draft real estate values, and timing with GT team (M. Sanders, A. Miller, B. Kolbus, and M. Cherkasov).
Cherkasov, Marc	Associate	12/16/2021	1.80	270.00	486.00	Revised certain inputs and assumptions for the Avrio inventory and CPM intangible models based on comments from internal discussion
Cherkasov, Marc	Associate	12/16/2021	0.50	270.00	135.00	Discussion regarding upcoming client calls, changes and feedback on draft real estate values, and

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
						timing with GT team (M. Sanders, A. Miller, B. Kolbus, and S. Cho).
Kohnle, Ann-Katrin	Manager	12/16/2021	1.40	500.00	700.00	Refined the scoping and methodology deck based on discussions with the company.
Kohnle, Ann-Katrin	Manager	12/16/2021	0.50	500.00	250.00	Call with GT(A. Miller, K. Scheltens, M. Sanders) D. Fogel, and R. Haberlin to discuss operating expense allocation for the generic IPR&D and CMP asset analyses.
Kohnle, Ann-Katrin	Manager	12/16/2021	0.50	500.00	250.00	Call with A. Miller to discuss operating expense allocation for generic IPRD forecasts.
Kohnle, Ann-Katrin	Manager	12/16/2021	2.20	500.00	1100.00	Updated the assembled workforce valuation model for additional data received to date
Kolbus, Brianna	Senior Associate	12/16/2021	2.50	400.00	1000.00	Refine the contributory asset charges for Avrio CMP valuation model based on additional analysis of the underlying data.
Kolbus, Brianna	Senior Associate	12/16/2021	0.50	400.00	200.00	Discussion regarding upcoming client calls, changes and feedback on draft real estate values, and timing with GT team (M. Sanders, A. Miller, M. Cherkasov, and S. Cho).
Kolbus, Brianna	Senior Associate	12/16/2021	1.60	400.00	640.00	Evaluated revisions made to the Avrio inventory valuation and documented follow up items to be addressed.
Miller, Allison	Senior Associate	12/16/2021	0.50	400.00	200.00	Call with A. Kohnle to discuss operating expense allocation for generic IPRD forecasts.
Miller, Allison	Senior Associate	12/16/2021	0.50	400.00	200.00	Call with GT(A. Kohnle, K. Scheltens, M. Sanders) D. Fogel, and R. Haberlin to discuss operating expense allocation for the generic IPR&D and CMP asset analyses.
Miller, Allison	Senior Associate	12/16/2021	0.50	400.00	200.00	Discussion regarding upcoming client calls, changes and feedback on draft real estate values, and timing with GT team (M. Sanders,

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						B. Kolbus, M. Cherkasov, and S. Cho).
Sanders, Matthew	Manager	12/16/2021	1.60	500.00	800.00	Assess the outcome of the Avrio inventory and CMP intangible asset values to evaluate additional revisions that may need to be made to the models.
Sanders, Matthew	Manager	12/16/2021	0.50	500.00	250.00	Discussion regarding upcoming client calls, changes and feedback on draft real estate values, and timing with GT team (A. Miller, B. Kolbus, M. Cherkasov, and S. Cho).
Sanders, Matthew	Manager	12/16/2021	0.50	500.00	250.00	Call with GT(A. Miller, K. Scheltens, A. Kohnle) D. Fogel, and R. Haberlin to discuss operating expense allocation for the generic IPR&D and CMP asset analyses.
Scheltens, Kelly	Senior Manager	12/16/2021	0.25	590.00	147.50	Reviewed the preliminary inventory valuation analysis and provided comments to refine certain inputs and assumptions.
Scheltens, Kelly	Senior Manager	12/16/2021	0.50	590.00	295.00	Call with GT(A. Miller, M. Sanders, A. Kohnle) D. Fogel, and R. Haberlin to discuss operating expense allocation for the generic IPR&D and CMP asset analyses.
Davidson, Donald	Managing Director	12/17/2021	1.00	720.00	720.00	Call with J. Carlisle to discuss preliminary valuation of inventory, real property and personal property GT(J. Ogrodny, T. Gilmore, and M. Sanders)
Gilmore, John	Director	12/17/2021	0.80	590.00	472.00	Evaluated additional market support provided by Purdue related to their sale of the Treyburn facility in consideration of the Wilson site valuation.
Gilmore, John	Director	12/17/2021	1.00	590.00	590.00	Call with J. Carlisle to discuss preliminary valuation of inventory, real property and personal property GT(K. Klemowits, J. Ogrodny, D. Davidson, and M. Sanders)

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Klemowits, Keith	Managing Director	12/17/2021	1.00	720.00	720.00	Call with J. Carlisle to discuss preliminary valuation of inventory, real property and personal property GT(J. Ogrodnny, T. Gilmore, D. Davidson, and M. Sanders)
Koester, Jillian	Associate	12/17/2021	1.00	270.00	270.00	Updated the consolidated emergence valuation model to include Imbrium IPR&D intangible asset values.
Kohnle, Ann-Katrin	Manager	12/17/2021	0.80	500.00	400.00	Evaluated the impact of assuming a taxable verse none taxable transaction structure for the consolidated emergence valuation.
Ogrodnny, Jozef	Director	12/17/2021	1.00	590.00	590.00	Call with J. Carlisle to discuss preliminary valuation of inventory, real property and personal property GT(K. Klemowits, T. Gilmore, D. Davidson, and M. Sanders)
Sanders, Matthew	Manager	12/17/2021	0.40	500.00	200.00	Refine inventory valuation assumptions and inputs based on feedback from call with client.
Sanders, Matthew	Manager	12/17/2021	1.00	500.00	500.00	Call with J. Carlisle to discuss preliminary valuation of inventory, real property and personal property GT(K. Klemowits, T. Gilmore, D. Davidson, and J. Ogrodnny)
Scheltens, Kelly	Senior Manager	12/17/2021	0.20	590.00	118.00	Reviewed the consolidated emergence valuation deliverable deck to assess any revisions that need to be made before sending to company management for review.
Sanders, Matthew	Manager	12/18/2021	1.20	500.00	600.00	Assess impact of revised assumptions and inputs related to the inventory valuation.
Cho, Sylvia	Principal	12/20/2021	0.50	720.00	360.00	Discussion regarding discount rates and risks associated with Imbrium pipeline with client (E. Ruiz and T. Au) and GT team (A. Kohnle, M. Sanders, and A. Miller)
Kohnle, Ann-Katrin	Manager	12/20/2021	0.50	500.00	250.00	Discussion regarding discount rates and risks associated with Imbrium pipeline with client (E.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
						Ruiz and T. Au) and GT team (S. Cho, M. Sanders, and A. Miller)
Kohnle, Ann-Katrin	Manager	12/20/2021	0.50	500.00	250.00	Weekly status call with the intangible asset team (K. Scheltens, M. Sanders, A. Miller, B. Kolbus)
Kolbus, Brianna	Senior Associate	12/20/2021	0.50	400.00	200.00	Weekly status call with the intangible asset team (K. Scheltens, M. Sanders, A. Miller, A. Kohnle).
Miller, Allison	Senior Associate	12/20/2021	0.50	400.00	200.00	Weekly status call with the intangible asset team (K. Scheltens, M. Sanders, B. Kolbus, A. Kohnle).
Miller, Allison	Senior Associate	12/20/2021	0.50	400.00	200.00	Discussion regarding discount rates and risks associated with Imbrium pipeline with client (E. Ruiz and T. Au) and GT team (S. Cho, M. Sanders, and A. Kohnle)
Sanders, Matthew	Manager	12/20/2021	0.50	500.00	250.00	Discussion regarding discount rates and risks associated with Imbrium pipeline with client (E. Ruiz and T. Au) and GT team (S. Cho, A. Miller, and A. Kohnle)
Sanders, Matthew	Manager	12/20/2021	0.50	500.00	250.00	Weekly status call with the intangible asset team (K. Scheltens, A. Miller, B. Kolbus, A. Kohnle).
Scheltens, Kelly	Senior Manager	12/20/2021	0.50	590.00	295.00	Weekly status call with the intangible asset team (M. Sanders, A. Miller, B. Kolbus, A. Kohnle).
Cho, Sylvia	Principal	12/21/2021	0.75	720.00	540.00	Review and analyze cash flows related to the Public Health Initiative pipeline valuation.
Cho, Sylvia	Principal	12/21/2021	0.50	720.00	360.00	Discussion regarding changes in valuation scope and methodology with client (J. Lowne and T. Ronan), E&Y auditors (A. Caporale, L. Banker, M. Heera, and J. Furtado) and GT (A. Kohnle).
Cherkasov, Marc	Associate	12/21/2021	2.10	270.00	567.00	Evaluated the data provided to date related to the CMP intangibles and inventory to determine if there are

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						any outstanding data items needed from management.
Davidson, Donald	Managing Director	12/21/2021	0.60	720.00	432.00	Evaluated additional market support provided by Purdue related to their sale of the Treyburn facility in consideration of the Wilson site valuation.
Kohnle, Ann-Katrin	Manager	12/21/2021	0.50	500.00	250.00	Discussion regarding changes in valuation scope and methodology with client (J. Lowne and T. Ronan), E&Y auditors (A. Caporale, L. Banker, M. Heera, and J. Furtado) and GT (S. Cho).
Miller, Allison	Senior Associate	12/21/2021	1.60	400.00	640.00	Evaluated the implications of the revised forecast data and refined certain inputs and assumptions related to the Rhodes generic portfolio IPR&D valuations.
Kohnle, Ann-Katrin	Manager	1/4/2022	0.70	\$500.00	\$350.00	Call to discuss inputs for assembled workforce with J. Lowne GT(M. Sanders, A. Miller, and B. Kolbus).
Kolbus, Brianna	Senior Associate	1/4/2022	0.70	\$400.00	\$280.00	Call to discuss inputs for assembled workforce with J. Lowne GT(M. Sanders, A. Miller, and A. Kohnle).
Miller, Allison	Senior Associate	1/4/2022	0.70	\$400.00	\$280.00	Call to discuss inputs for assembled workforce with J. Lowne GT(M. Sanders, B. Kolbus, and A. Kohnle).
Sanders, Matthew	Manager	1/4/2022	0.70	\$500.00	\$350.00	Call to discuss inputs for assembled workforce with J. Lowne GT(A. Kohnle, A. Miller, and B. Kolbus).
Cho, Sylvia	Principal	1/5/2022	0.50	\$720.00	\$360.00	Discussion regarding latest client discussions and changes to enterprise value and fixed assets with GT team (K. Scheltens, M. Sanders, A. Kohnle, A. Miller, T. Gilmore, J. Ogrodny and B. Kolbus)
Gilmore, John	Director	1/5/2022	0.50	\$590.00	\$295.00	Discussion regarding latest client discussions and changes to enterprise value and fixed assets

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
						with GT team (K. Scheltens, M. Sanders, A. Kohnle, A. Miller, S. Cho, J. Ogrodny and B. Kolbus)
Gilmore, John	Director	1/5/2022	0.90	\$590.00	\$531.00	Assess comparability of the TreyBurn site sale and Wilson location based on the board deck related to the Treyburn sale.
Kohnle, Ann-Katrin	Manager	1/5/2022	0.50	\$500.00	\$250.00	Discussion regarding latest client discussions and changes to enterprise value and fixed assets with GT team (K. Scheltens, M. Sanders, T. Gilmore, A. Miller, S. Cho, J. Ogrodny and B. Kolbus)
Kolbus, Brianna	Senior Associate	1/5/2022	0.50	\$400.00	\$200.00	Discussion regarding latest client discussions and changes to enterprise value and fixed assets with GT team (K. Scheltens, M. Sanders, T. Gilmore, A. Miller, S. Cho, J. Ogrodny and A. Kohnle)
Miller, Allison	Senior Associate	1/5/2022	0.50	\$400.00	\$200.00	Discussion regarding latest client discussions and changes to enterprise value and fixed assets with GT team (K. Scheltens, M. Sanders, T. Gilmore, B. Kolbus, S. Cho, J. Ogrodny and A. Kohnle)
Ogrodny, Jozef	Director	1/5/2022	0.50	\$590.00	\$295.00	Discussion regarding latest client discussions and changes to enterprise value and fixed assets with GT team (K. Scheltens, M. Sanders, T. Gilmore, B. Kolbus, S. Cho, A. Miller and A. Kohnle)
Ogrodny, Jozef	Director	1/5/2022	0.90	\$590.00	\$531.00	Analyzed the TreyBurn site sale and Wilson location to determine similarities and differences based on the board deck related to the Treyburn sale.
Sanders, Matthew	Manager	1/5/2022	0.50	\$500.00	\$250.00	Discussion regarding latest client discussions and changes to enterprise value and fixed assets with GT team (K. Scheltens, J. Ogrodny, T. Gilmore, B. Kolbus, S. Cho, A. Miller and A. Kohnle)
Scheltens, Kelly	Senior Manager	1/5/2022	0.50	\$590.00	\$295.00	Discussion regarding latest client discussions and changes to

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
						enterprise value and fixed assets with GT team (M. Sanders, J. Ogorodny, T. Gilmore, B. Kolbus, S. Cho, A. Miller and A. Kohnle)
Cho, Sylvia	Principal	1/6/2022	0.90	\$720.00	\$648.00	Analysis and review of PHI pipeline forecast and impact on valuation
Cho, Sylvia	Principal	1/10/2022	0.90	\$720.00	\$648.00	Assess the book and tax impact of certain costs being included within PHI pipeline.
Cho, Sylvia	Principal	1/10/2022	0.60	\$720.00	\$432.00	Discussion regarding costs to include within PHI pipeline with J. Lowne, E. Ruiz, T. Au and GT team (A. Arnett, A. Kohnle, K. Scheltens, A. Miller)
Kohnle, Ann-Katrin	Manager	1/10/2022	0.60	\$500.00	\$300.00	Discussion regarding costs to include within PHI pipeline with J. Lowne, E. Ruiz, T. Au and GT team (S. Cho, A. Arnett, K. Scheltens, A. Miller)
Miller, Allison	Senior Associate	1/10/2022	0.60	\$400.00	\$240.00	Discussion regarding costs to include within PHI pipeline with J. Lowne, E. Ruiz, T. Au and GT team (S. Cho, A. Arnett, K. Scheltens, A. Kohnle)
Scheltens, Kelly	Senior Manager	1/10/2022	0.60	\$590.00	\$354.00	Discussion regarding costs to include within PHI pipeline with J. Lowne, E. Ruiz, T. Au and GT team (S. Cho, A. Arnett, A. Miller, A. Kohnle)
Cho, Sylvia	Principal	1/11/2022	0.50	\$720.00	\$360.00	Discussion regarding non-operating liability with GT national accounting office (J. Cavanaugh)
Cho, Sylvia	Principal	1/11/2022	0.30	\$720.00	\$216.00	Status call with T. Ronan and E. Nowakowski and GT team (K. Scheltens, and M. Sanders)
Cavanaugh, Jennifer	Partner	1/11/2022	0.50	\$720.00	\$360.00	Discussion regarding non-operating liability with S. Cho.
Kolbus, Brianna	Senior Associate	1/11/2022	0.50	\$400.00	\$200.00	Weekly status call to discuss intangible asset valuations with K. Scheltens, A. Kohnle, M. Sanders and A. Miller.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Miller, Allison	Senior Associate	1/11/2022	0.50	\$400.00	\$200.00	Weekly status call to discussion intangible asset valuations with K. Scheltens, A. Kohnle. M. Sanders and B. Kolbus.
Sanders, Matthew	Manager	1/11/2022	0.30	\$500.00	\$150.00	Status call with T. Ronan and E. Nowakowski and GT team (K. Scheltens, and S. Cho)
Sanders, Matthew	Manager	1/11/2022	0.50	\$500.00	\$250.00	Weekly status call to discussion intangible asset valuations with K. Scheltens, A. Kohnle. B. Kolbus and A. Miller.
Scheltens, Kelly	Senior Manager	1/11/2022	0.30	\$590.00	\$177.00	Status call with T. Ronan and E. Nowakowski and GT team (M. Sanders, and S. Cho)
Scheltens, Kelly	Senior Manager	1/11/2022	0.50	\$590.00	\$295.00	Weekly status call to discussion intangible asset valuations with M. Sanders, A. Kohnle. B. Kolbus and A. Miller.
Cho, Sylvia	Principal	1/12/2022	0.50	\$720.00	\$360.00	Discussion regarding project status and next steps with GT team (A. Arnett, M. Cherkasov, A. Kohnle, K. Scheltens, T. Gilmore, M. Sanders, A. Miller, B. Kolbus and J. Koester)
Cherkasov, Marc	Associate	1/12/2022	0.50	\$270.00	\$135.00	Discussion regarding project status and next steps with GT team (A. Arnett, S. Cho, A. Kohnle, K. Scheltens, T. Gilmore, M. Sanders, A. Miller, B. Kolbus and J. Koester)
Gilmore, John	Director	1/12/2022	0.50	\$590.00	\$295.00	Discussion regarding project status and next steps with GT team (A. Arnett, M. Cherkasov, A. Kohnle, K. Scheltens, S. Cho, M. Sanders, A. Miller, B. Kolbus and J. Koester)
Gilmore, John	Director	1/12/2022	0.50	\$590.00	\$295.00	Discuss Treyburn sale comparability to Wilson site with K. Klemowits.
Klemowits, Keith	Managing Director	1/12/2022	0.50	\$720.00	\$360.00	Review draft deliverable for the personal property valuation.
Klemowits, Keith	Managing Director	1/12/2022	0.50	\$720.00	\$360.00	Discuss Treyburn sale comparability to Wilson site with T. Gilmore.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Koester, Jillian	Associate	1/12/2022	0.50	\$270.00	\$135.00	Discussion regarding project status and next steps with GT team (A. Arnett, M. Cherkasov, A. Kohnle, K. Scheltens, T. Gilmore, M. Sanders, A. Miller, B. Kolbus and S. Cho)
Kohnle, Ann-Katrin	Manager	1/12/2022	0.50	\$500.00	\$250.00	Discussion regarding project status and next steps with GT team (A. Arnett, M. Cherkasov, S. Cho, K. Scheltens, T. Gilmore, M. Sanders, A. Miller, B. Kolbus and J. Koester)
Kolbus, Brianna	Senior Associate	1/12/2022	0.50	\$400.00	\$200.00	Discussion regarding project status and next steps with GT team (A. Arnett, M. Cherkasov, A. Kohnle, K. Scheltens, T. Gilmore, M. Sanders, A. Miller, S. Cho and J. Koester)
Miller, Allison	Senior Associate	1/12/2022	0.50	\$400.00	\$200.00	Discussion regarding project status and next steps with GT team (A. Arnett, M. Cherkasov, A. Kohnle, K. Scheltens, T. Gilmore, M. Sanders, S. Cho, B. Kolbus and J. Koester)
Sanders, Matthew	Manager	1/12/2022	0.50	\$500.00	\$250.00	Discussion regarding project status and next steps with GT team (A. Arnett, M. Cherkasov, A. Kohnle, K. Scheltens, T. Gilmore, S. Cho, A. Miller, B. Kolbus and J. Koester)
Scheltens, Kelly	Senior Manager	1/12/2022	0.50	\$590.00	\$295.00	Discussion regarding project status and next steps with GT team (A. Arnett, M. Cherkasov, A. Kohnle, S. Cho, T. Gilmore, M. Sanders, A. Miller, B. Kolbus and J. Koester)
Cherkasov, Marc	Associate	1/18/2022	0.50	\$270.00	\$135.00	Call to discuss outstanding items related to the Avrio CMP and Inventory valuations with B. Kolbus and M. Sanders.
Cherkasov, Marc	Associate	1/18/2022	2.20	\$270.00	\$594.00	Refined inputs and assumptions related to the inventory valuation for Avrio based on feedback from internal review.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Gilmore, John	Director	1/18/2022	1.00	\$590.00	\$590.00	Discuss conclusions regarding the comparability of the Treyburn site sale to the Wilson facility with J. Carlisle.
Klemowits, Keith	Managing Director	1/18/2022	0.50	\$720.00	\$360.00	Assess comparability of the TreyBurn site sale and Wilson location based on the board deck related to the Treyburn sale.
Kolbus, Brianna	Senior Associate	1/18/2022	0.50	\$400.00	\$200.00	Discuss the status of the intangible assets valuations and assess next steps with M. Sanders.
Kolbus, Brianna	Senior Associate	1/18/2022	0.50	\$400.00	\$200.00	Call to discuss outstanding items related to the Avrio CMP and Inventory valuations with M. Cherkasov and M. Sanders.
Sanders, Matthew	Manager	1/18/2022	0.50	\$500.00	\$250.00	Call to discuss outstanding items related to the Avrio CMP and Inventory valuations with M. Cherkasov and B. Kolbus.
Sanders, Matthew	Manager	1/18/2022	1.80	\$500.00	\$900.00	Evaluated the inputs and assumptions driving the preliminary indications of value in the Avrio CMP and inventory models.
Sanders, Matthew	Manager	1/18/2022	0.50	\$500.00	\$250.00	Discuss the status of the intangible assets valuations and assess next steps with B. Kolbus.
Sanders, Matthew	Manager	1/18/2022	1.20	\$500.00	\$600.00	Prepared total fees and invoice for December fee application.
Sanders, Matthew	Manager	1/19/2022	1.30	\$500.00	\$650.00	Assessed the impact on the concluded values for Avrio CMP intangibles and inventory based on revisions to certain inputs and assumptions.
Cho, Sylvia	Principal	1/20/2022	0.50	\$720.00	\$360.00	Status call regarding intangible assets with GT team (M. Sanders, T. Gilmore, B. Kolbus, M. Cherkasov)
Cherkasov, Marc	Associate	1/20/2022	0.50	\$270.00	\$135.00	Call to discuss outstanding items and revisions needed to refine for the Avrio CMP and inventory valuations with M. Sanders and B. Kolbus.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Cherkasov, Marc	Associate	1/20/2022	0.50	\$270.00	\$135.00	Status call regarding intangible assets with GT team (M. Sanders, T. Gilmore, B. Kolbus, S. Cho)
Gilmore, John	Director	1/20/2022	0.50	\$590.00	\$295.00	Status call regarding intangible assets with GT team (M. Sanders, M. Cherkasov, B. Kolbus, S. Cho)
Kolbus, Brianna	Senior Associate	1/20/2022	0.50	\$400.00	\$200.00	Status call regarding intangible assets with GT team (M. Sanders, M. Cherkasov, T. Gilmore, S. Cho)
Kolbus, Brianna	Senior Associate	1/20/2022	0.50	\$400.00	\$200.00	Call to discuss outstanding items and revisions needed to refine for the Avrio CMP and inventory valuations with M. Sanders and M. Cherkasov.
Sanders, Matthew	Manager	1/20/2022	0.50	\$500.00	\$250.00	Call to discuss outstanding items and revisions needed to refine for the Avrio CMP and inventory valuations with B. Kolbus and M. Cherkasov.
Sanders, Matthew	Manager	1/20/2022	0.60	\$500.00	\$300.00	Finalized November monthly fee application support file.
Sanders, Matthew	Manager	1/20/2022	0.50	\$500.00	\$250.00	Status call regarding intangible assets with GT team (B. Kolbus, M. Cherkasov, T. Gilmore, S. Cho)
Scheltens, Kelly	Senior Manager	1/20/2022	0.20	\$590.00	\$118.00	Reviewed the CMP and inventory valuation models related to Avrio.
Kolbus, Brianna	Senior Associate	1/21/2022	0.50	\$400.00	\$200.00	Updated the Avrio CMP intangible asset valuation model to incorporate the inventory step-up from the Avrio inventory valuation.
Sanders, Matthew	Manager	1/21/2022	1.60	\$500.00	\$800.00	Prepared detail and support for December monthly fee application.
Sanders, Matthew	Manager	1/21/2022	1.40	\$500.00	\$700.00	Evaluated narrative support and finalized draft supporting detail file for December monthly fee application.
Sanders, Matthew	Manager	1/24/2022	1.40	\$500.00	\$700.00	Assessed status of valuation models in preparation for upcoming status calls to determine outstanding items and next steps.
Sanders, Matthew	Manager	1/25/2022	1.10	\$500.00	\$550.00	Prepared and finalized fee application files and invoices for October

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Cho, Sylvia	Principal	1/26/2022	0.70	\$720.00	\$504.00	Review and analysis of tax impact calculation based on considerations for PHI
Cherkasov, Marc	Associate	1/26/2022	0.50	\$270.00	\$135.00	Purdue internal status call with M. Sanders, A. Kohnle, T. Gilmore, and B. Kolbus.
Gilmore, John	Director	1/26/2022	0.50	\$590.00	\$295.00	Purdue internal status call with M. Sanders, A. Kohnle, M. Cherkasov, and B. Kolbus.
Kohnle, Ann-Katrin	Manager	1/26/2022	0.50	\$500.00	\$250.00	Purdue internal status call with M. Sanders, T. Gilmore, M. Cherkasov, and B. Kolbus.
Kolbus, Brianna	Senior Associate	1/26/2022	0.50	\$400.00	\$200.00	Purdue internal status call with M. Sanders, T. Gilmore, M. Cherkasov, and A. Kohnle.
Kolbus, Brianna	Senior Associate	1/26/2022	0.50	\$400.00	\$200.00	Evaluated the calculations utilized in the CMP intangible asset valuation models and refined certain assumptions to be consistent across all the CMP models.
Sanders, Matthew	Manager	1/26/2022	0.50	\$500.00	\$250.00	Purdue internal status call with B. Kolbus, T. Gilmore, M. Cherkasov, and A. Kohnle.
Cho, Sylvia	Principal	1/28/2022	1.20	\$720.00	\$864.00	Review of updated summary regarding tax impact for credit presentation
Cho, Sylvia	Principal	1/28/2022	0.50	\$720.00	\$360.00	Discussion regarding changes in tax impact with B. Angstadt, A. Kohnle, and J. Dodson
Kohnle, Ann-Katrin	Manager	1/28/2022	0.50	\$500.00	\$250.00	Discussion regarding changes in tax impact with B. Angstadt, S. Cho, and J. Dodson
Cherkasov, Marc	Associate	1/31/2022	0.50	\$270.00	\$135.00	Working session to evaluate the impact of certain assumptions and assess next steps for the CMP & inventory valuations with B. Kolbus.
Koester, Jillian	Associate	1/31/2022	1.40	\$270.00	\$378.00	Developed model for the valuation of the assembled workforce.
Kolbus, Brianna	Senior Associate	1/31/2022	0.50	\$400.00	\$200.00	Weekly status call to discuss open items for the intangible asset valuations with M. Sanders and A. Miller.

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Kolbus, Brianna	Senior Associate	1/31/2022	0.50	\$400.00	\$200.00	Working session to evaluate the impact of certain assumptions and assess next steps for the CMP & inventory valuations with M. Cherkasov.
Miller, Allison	Senior Associate	1/31/2022	0.50	\$400.00	\$200.00	Weekly status call to discuss open items for the intangible asset valuations with M. Sanders and B. Kolbus.
Miller, Allison	Senior Associate	1/31/2022	2.30	\$400.00	\$920.00	Evaluated and refined the customer and IPR&D valuation schedules based on management feedback.
Sanders, Matthew	Manager	1/31/2022	1.80	\$500.00	\$900.00	Revised fee application detail support files to consolidated October, November and December into one file.
Sanders, Matthew	Manager	1/31/2022	0.50	\$500.00	\$250.00	Weekly status call to discuss open items for the intangible asset valuations with A. Miller and B. Kolbus.
<b>TOTAL</b>			<b>815.30</b>		<b>\$373,204.50</b>	

**Valuation Services: Tax**

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Description</b>
Arnett, Allen	Managing Director	10/1/2021	0.50	\$720.00	\$360.00	Discussion regarding the upcoming Avrio call with K. Scheltens, A. Kohnle, M. Magdziarz and M. Sanders.
Cho, Sylvia	Principal	10/1/2021	0.50	\$720.00	\$360.00	Discussed the proposed valuation methodologies with J. Lowne.
Cherkasov, Marc	Associate	10/5/2021	0.50	\$270.00	\$135.00	Internal meeting with M. Magdziarz as an introduction to the project
Magdziarz, Michael	Manager	10/5/2021	0.50	\$500.00	\$250.00	Internal meeting with M. Cherkasov as an introduction to the project
Arnett, Allen	Managing Director	10/6/2021	0.50	\$720.00	\$360.00	Internal status call with M. Sanders, J. Koester, B. Kolbus, J. Triana, and K. Scheltens

Arnett, Allen	Managing Director	10/6/2021	1.10	\$720.00	\$792.00	Call with J. Tran and GT Team (A. Kohnle, M. Sanders, and K. Scheltens) to discuss Avrio Forecast and intangible assets
Arnett, Allen	Managing Director	10/8/2021	0.20	\$720.00	\$144.00	Bi-weekly status update call with J. Lowne, E. Nowakowski, M. Sanders, and K. Scheltens.
Kolbus, Brianna	Senior Associate	10/11/2021	0.40	\$400.00	\$160.00	Updated and refined scope file related to tax valuation
Arnett, Allen	Managing Director	10/13/2021	0.50	\$720.00	\$360.00	Weekly internal status call to discuss project status with M. Sanders, K. Scheltens, B. Kolbus, A. Miller, J. Koester and K. Klemowits.
Arnett, Allen	Managing Director	10/13/2021	0.30	\$720.00	\$216.00	Evaluated and analyzed entity structure to determine appropriate methodology.
Arnett, Allen	Managing Director	10/13/2021	0.50	\$720.00	\$360.00	Meeting to prepare for Rhodes client call with M. Sanders, and K. Scheltens.
Kolbus, Brianna	Senior Associate	10/13/2021	0.60	\$400.00	\$240.00	Analyzed discrete forecast data by legal entity for tax valuation models.
Kolbus, Brianna	Senior Associate	10/13/2021	1.10	\$400.00	\$440.00	Call with M. Magdziarz and regarding the tax valuation and the forecasts
Magdziarz, Michael	Manager	10/13/2021	1.10	\$500.00	\$550.00	Call with B. Kolbus regarding the tax valuation and the forecasts
Arnett, Allen	Managing Director	10/14/2021	1.10	\$720.00	\$792.00	Meeting with D. Fogel, R. Haberlin and GT team (B. Kolbus, A. Miller, M. Sanders and K. Scheltens) to review Rhodes business entity projections and IPR&D and CMP asset projections.
Kolbus, Brianna	Senior Manager	10/14/2021	1.90	\$400.00	\$760.00	Analyzed discrete forecast data provided for each of the legal tax entities to assess data needs to develop valuation models.
Miller, Allison	Senior Associate	10/14/2021	0.60	\$400.00	\$240.00	Internal meeting with M. Sanders, and B. Kolbus regarding overall valuation responsibilities

Kolbus, Brianna	Senior Associate	10/15/2021	0.90	\$400.00	\$360.00	Developed models for legal entity tax valuations.
Kolbus, Brianna	Senior Associate	10/15/2021	1.10	\$400.00	\$440.00	Analyzed and refined inputs and assumptions related to projected financial information for legal entity valuations.
Kolbus, Brianna	Senior Associate	10/15/2021	1.20	\$400.00	\$480.00	Updated discounted cash flow models created for legal tax entity valuations.
Kolbus, Brianna	Senior Associate	10/15/2021	1.90	\$400.00	\$760.00	Analyzed legal entity valuation models to determine corporate expense allocations to each entity.
Kolbus, Brianna	Senior Associate	10/18/2021	0.40	\$400.00	\$160.00	Analyzed forecast data for legal entities for tax valuations.
Kolbus, Brianna	Senior Associate	10/18/2021	0.60	\$400.00	\$240.00	Evaluated data provided related to legal entities related to the tax valuations.
Kolbus, Brianna	Senior Associate	10/20/2021	0.30	\$400.00	\$120.00	Developed model for Avrio legal entity valuation.
Cho, Sylvia	Principal	10/28/2021	0.60	\$720.00	\$432.00	Evaluated tax impact of inventory, hard assets, and intangible assets upon emergence
Arnett, Allen	Managing Director	11/1/2021	1.00	\$720.00	\$720.00	Call to discuss status and methodology for Imbrium and Wilson intangible assets and entities with A. Miller, K. Scheltens, A. Katrin, and B. Kolbus.
Cherkasov, Marc	Associate	11/2/2021	0.50	\$270.00	\$135.00	Working session with B. Kolbus to assess the status of the legal entity valuations.
Kolbus, Brianna	Senior Associate	11/2/2021	0.50	\$400.00	\$200.00	Working session with M. Cherkasov to assess the status of the legal entity valuations.
Cherkasov, Marc	Associate	11/3/2021	1.25	\$270.00	\$337.50	Created enterprise valuation models for legal tax entity valuations.
Kolbus, Brianna	Senior Associate	11/3/2021	1.40	\$400.00	\$560.00	Refined the valuation models for the tax entity valuation analyses.

Kolbus, Brianna	Senior Associate	11/4/2021	0.40	\$400.00	\$160.00	Developed cash flow models for the legal tax entity valuations.
Kolbus, Brianna	Senior Associate	11/4/2021	1.70	\$400.00	\$680.00	Refined the cash flow allocation models for legal tax entity valuations based on discussions with management regarding allocation of overhead expense items.
Kolbus, Brianna	Senior Associate	11/4/2021	1.10	\$400.00	\$440.00	Evaluated the status of legal entity tax valuations to assess any outstanding data items needed.
Miller, Allison	Senior Associate	11/8/2021	2.50	\$400.00	\$1,000.00	Refined Imbrium legal entity tax valuation model.
Cherkasov, Marc	Associate	11/9/2021	1.80	\$270.00	\$486.00	Developed discounted cash flow analysis for Avrio legal entity valuation.
Kolbus, Brianna	Senior Associate	11/9/2021	0.60	\$400.00	\$240.00	Updated the Avrio legal entity valuation discounted cash flow analysis for revised projections provided by management.
Kolbus, Brianna	Senior Associate	11/9/2021	0.80	\$400.00	\$320.00	Refined certain assumptions and inputs in the discounted cash flow analysis for the Avrio legal entity valuation.
Kolbus, Brianna	Senior Associate	11/9/2021	0.20	\$400.00	\$80.00	Assessed the preliminary draft valuation analysis for the Avrio legal entity to identify revisions to incorporate in the model.
Kolbus, Brianna	Senior Associate	11/10/2021	0.90	\$400.00	\$360.00	Developed the discounted cash flow analysis for PPLP legal entity valuation based on updated historical and projected financials provided by company management.
Kolbus, Brianna	Senior Associate	11/10/2021	0.30	\$400.00	\$120.00	Analyze the preliminary value indications from the legal entity valuation models to determine necessary revisions to implement.
Kolbus, Brianna	Senior Associate	11/10/2021	2.90	\$400.00	\$1,160.00	Evaluated the status of the Avrio legal entity valuation to assess next steps and

						outstanding data request items needed.
Arnett, Allen	Managing Director	11/11/2021	0.50	\$720.00	\$360.00	Discussion regarding real estate and personal property site visits and forecast updates with S. Cho, M. Cherkasov, K. Klemowits, M. Gruenes, K. Scheltens, T. Gilmore, J. Ogorodny, M. Sanders, J. Skov, B. Kolbus.
Cherkasov, Marc	Associate	11/11/2021	2.80	\$270.00	\$756.00	Updated the legal tax entity valuation analyses with revised data and projections provided by management.
Cherkasov, Marc	Associate	11/11/2021	0.50	\$270.00	\$135.00	Discussion regarding real estate and personal property site visits and forecast updates with S. Cho, A. Arnett, K. Klemowits, M. Gruenes, K. Scheltens, T. Gilmore, J. Ogorodny, M. Sanders, J. Skov, B. Kolbus.
Kolbus, Brianna	Senior Associate	11/11/2021	2.70	\$400.00	\$1,080.00	Analyzed the updated forecasts for Avrio, PPLP, and Rhodes and updated the valuation models for each entity accordingly.
Kolbus, Brianna	Senior Associate	11/11/2021	0.60	\$400.00	\$240.00	Revised certain inputs and assumptions related to the Avrio legal entity valuation model.
Kolbus, Brianna	Senior Associate	11/12/2021	2.70	\$400.00	\$1,080.00	Developed the legal entity valuation models for the PPLP & Rhodes legal entities.
Kolbus, Brianna	Senior Associate	11/12/2021	2.30	\$400.00	\$920.00	Updated the Avrio and PPLP legal entity valuation models based on revised projections provided by management.
Miller, Allison	Senior Associate	11/16/2021	2.90	\$400.00	\$1,160.00	Updated the pipeline portfolio assets model for revised forecast in the Imbrium legal entity tax valuation model
Cherkasov, Marc	Associate	11/17/2021	0.50	\$270.00	\$135.00	Discussion regarding progress on fixed assets, inventory, real estate, and forecast values with S. Cho, T. Gilmore, K.

						Klemowits, J. Koester, A. Kohnle, B. Kolbus, A. Miller, J. Ogrodny, M. Sanders, K. Scheltens, and J. Skov.
Cho, Sylvia	Principal	11/17/2021	0.50	\$720.00	\$360.00	Discussion regarding tax matters agreement with Davis Polk (T. Matlock, L. Altus), R. Werth, and B. Angstadt
Cherkasov, Marc	Associate	11/18/2021	0.75	\$270.00	\$202.50	Refined Avrio tax valuation model analysis based on feedback from internal review notes.
Miller, Allison	Senior Associate	11/19/2021	1.90	\$400.00	\$760.00	Updated Imbrium tax valuation schedules based review comments provided by company management.
Arnett, Allen	Managing Director	11/22/2021	1.30	\$720.00	\$936.00	Reviewed PHI legal entity tax valuation analysis.
Miller, Allison	Senior Associate	11/22/2021	1.25	\$400.00	\$500.00	Revised Imbrium legal entity tax valuation model based on management feedback.
Miller, Allison	Senior Associate	11/22/2021	1.25	\$400.00	\$500.00	Discussion regarding Imbrium tax valuation and PHI liability valuation with A. Kohnle, and S. Cho.
Arnett, Allen	Managing Director	11/23/2021	1.10	\$720.00	\$792.00	Reviewed Imbrium legal entity tax valuation analysis.
Arnett, Allen	Managing Director	11/23/2021	1.00	\$720.00	\$720.00	Discussion regarding initial enterprise values for the consolidated business with client (J. Lowne and E. Nowakowski) and GT team (S. Cho, K. Scheltens, and A. Kohnle)
Arnett, Allen	Managing Director	11/29/2021	0.50	\$720.00	\$360.00	Discussion regarding changes to enterprise value and project status with GT team (S. Cho, M. Cherkasov, T. Gilmore, K. Klemowits, J. Koester, A. Kohnle, B. Kolbus, A. Miller, J. Ogrodny, M. Sanders, and K. Scheltens).

Cherkasov, Marc	Associate	11/29/2021	0.50	\$270.00	\$135.00	Discussion regarding changes to enterprise value and project status with GT team (S. Cho, A. Arnett, T. Gilmore, K. Klemowits, J. Koester, A. Kohnle, B. Kolbus, A. Miller, J. Ogrodny, M. Sanders, and K. Scheltens).
Arnett, Allen	Managing Director	11/30/2021	0.50	\$720.00	\$360.00	Discussion regarding consolidated value including the Imbrium pipeline with J. Lowne and E. Nowakowski and GT team (S. Cho, K. Scheltens, M. Sanders and A. Kohnle).
Arnett, Allen	Managing Director	11/30/2021	0.30	\$720.00	\$216.00	Review updated consolidated emergence valuation analysis.
Arnett, Allen	Managing Director	12/1/2021	0.50	\$720.00	\$360.00	Discussion regarding the cash tax impact of initial consolidated value with R. Werth, S. Cho, B. Angstadt, and K. Scheltens.
Arnett, Allen	Managing Director	12/1/2021	0.50	\$720.00	\$360.00	Discussion of emergence value with J. Lowne, K. Gadski, E. Nowakowski, T. Au, D. Rosen, E. Ruiz, and GT(K. Scheltens, A. Kohnle, A. Miller).
Cho, Sylvia	Principal	12/1/2021	0.50	\$720.00	\$360.00	Discussion regarding the cash tax impact of initial consolidated value with R. Werth, A. Arnett, B. Angstadt, and K. Scheltens
Miller, Allison	Senior Associate	12/1/2021	0.50	\$400.00	\$200.00	Discussion of emergence value with J. Lowne, K. Gadski, E. Nowakowski, T. Au, D. Rosen, E. Ruiz, and GT(K. Scheltens, A. Arnett, A. Kohnle).
Scheltens, Kelly	Senior Manager	12/1/2021	0.50	\$590.00	\$295.00	Discussion regarding the cash tax impact of initial consolidated value with R. Werth, S. Cho, B. Angstadt, and A. Arnett.
Arnett, Allen	Managing Director	12/2/2021	0.70	\$720.00	\$504.00	Review Imbrium tax valuation model

Miller, Allison	Senior Associate	12/2/2021	0.50	\$400.00	\$200.00	Discussion regarding PPMD feedback on the draft Imbrium tax valuation schedules with A. Kohnle
Miller, Allison	Senior Associate	12/2/2021	0.50	\$400.00	\$200.00	Assessed next steps related to the Imbrium tax valuation based on review comments.
Miller, Allison	Senior Associate	12/3/2021	0.80	\$400.00	\$320.00	Updated Imbrium tax valuation model based on client feedback
Keller, Ethan	Senior Associate	12/7/2021	1.80	\$400.00	\$720.00	Reviewed consolidated emergence valuation model for mathematical accuracy.
Keller, Ethan	Senior Associate	12/7/2021	1.20	\$400.00	\$480.00	Reviewed supporting schedules and analysis related to the consolidated emergence valuation model for mathematical accuracy.
Arnett, Allen	Managing Director	12/8/2021	0.50	\$720.00	\$360.00	Discussion regarding changes in Imbrium pipeline values and drivers along with deliverable timing with GT team (S. Cho, T. Gilmore, K. Scheltens, A. Kohnle, M. Sanders, M. Cherkasov and A. Miller).
Cho, Sylvia	Principal	12/20/2021	0.90	\$720.00	\$648.00	Review analysis of cash tax impact based on initial valuation estimates for hard assets
Arnett, Allen	Managing Director	12/21/2021	0.60	\$720.00	\$432.00	Analyze financial projections provided for legal tax entity valuations
Arnett, Allen	Managing Director	1/7/2022	0.60	\$720.00	\$432.00	Discussion regarding cash tax impact from initial valuation estimates with J. Lowne and GT team (R. Werth, B. Angstadt, S. Cho, K. Scheltens)
Cho, Sylvia	Principal	1/7/2022	0.50	\$720.00	\$360.00	Discussion regarding cash tax impact of valuation estimates to prep for client meeting with GT team (R. Werth, B. Angstadt, and K. Scheltens)
Cho, Sylvia	Principal	1/7/2022	0.60	\$720.00	\$432.00	Discussion regarding cash tax impact from initial valuation estimates with J. Lowne and GT team (R. Werth, B.

						Angstadt, A. Arnett, K. Scheltens)
Scheltens, Kelly	Senior Manager	1/7/2022	0.50	\$590.00	\$295.00	Discussion regarding cash tax impact of valuation estimates to prep for client meeting with GT team (R. Werth, B. Angstadt, and S. Cho)
Scheltens, Kelly	Senior Manager	1/7/2022	0.60	\$590.00	\$354.00	Discussion regarding cash tax impact from initial valuation estimates with J. Lowne and GT team (R. Werth, B. Angstadt, A. Arnett, S. Cho)
Arnett, Allen	Managing Director	1/10/2022	0.60	\$720.00	\$432.00	Discussion regarding costs to include within PHI pipeline with J. Lowne, E. Ruiz, T. Au and GT team (S. Cho, A. Kohnle, K. Scheltens, A. Miller)
Arnett, Allen	Managing Director	1/12/2022	0.50	\$720.00	\$360.00	Discussion regarding project status and next steps with GT team (S. Cho, M. Cherkasov, A. Kohnle, K. Scheltens, T. Gilmore, M. Sanders, A. Miller, B. Kolbus and J. Koester)
<b>TOTAL</b>			<b>77.00</b>		<b>\$36,321.00</b>	

**Employee Tax Services: Payroll Tax Support (Hourly Fees)**

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Narrative</b>
Cianciotta, Joseph J.	Senior Associate	10/1/2021	1.00	\$460.00	\$460.00	Research on WV Workers Compensation registration
Caiazzo, Mary Frances	Senior Associate	10/4/2021	1.00	\$460.00	\$460.00	External call with D Cabral to review payroll tax registration forms, successorship memo and payroll matrix
Cianciotta, Joseph J.	Senior Associate	10/6/2021	0.50	\$460.00	\$230.00	External call with D Cabral, L Kusinski, S Lemack and Ceridian team
Cianciotta, Joseph J.	Senior Associate	10/7/2021	0.50	\$460.00	\$230.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Caiazzo, Mary Frances	Senior Associate	10/7/2021	0.50	\$460.00	\$230.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Brady, Mary C	Associate	10/11/2021	1.00	\$280.00	\$280.00	Internal discussion regarding payroll tax registration forms, successorship memo and payroll matrix
Bellovin, Hal	Managing Director	10/11/2021	1.70	\$765.00	\$1,300.50	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Bellovin, Hal	Managing Director	10/12/2021	1.00	\$765.00	\$765.00	Discussions regarding questions on payroll matrix from R Aleali
Bellovin, Hal	Managing Director	10/13/2021	1.00	\$765.00	\$765.00	External call with D Cabral, L Kusinski, S Lemack and Ceridian team
Bellovin, Hal	Managing Director	10/18/2021	2.50	\$765.00	\$1,912.50	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Bellovin, Hal	Managing Director	10/20/2021	1.00	\$765.00	\$765.00	External call with D Cabral, L Kusinski, S Lemack and Ceridian team
Cianciotta, Joseph J.	Senior Associate	10/21/2021	0.50	\$460.00	\$230.00	External call with D Cabral, L Kusinski, S Lemack to

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Narrative</b>
						review payroll tax registration forms, successorship memo and payroll matrix
Caiazzo, Mary Frances	Senior Associate	10/21/2021	1.00	\$460.00	\$460.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Bellovin, Hal	Managing Director	10/21/2021	1.00	\$765.00	\$765.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Cianciotta, Joseph J.	Senior Associate	10/22/2021	1.00	\$460.00	\$460.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Bellovin, Hal	Managing Director	10/25/2021	1.50	\$765.00	\$1,147.50	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Bellovin, Hal	Managing Director	10/27/2021	1.50	\$765.00	\$1,147.50	External call with D Cabral, L Kusinski, S Lemack and Ceridian team
Bellovin, Hal	Managing Director	10/29/2021	1.00	\$765.00	\$765.00	Payroll tax questions related to notices received from the State of Connecticut due to the entity being registered on a Federal level
Bellovin, Hal	Managing Director	11/1/2021	2.50	\$765.00	\$1,912.50	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Cianciotta, Joseph J.	Senior Associate	11/4/2021	0.50	\$460.00	\$230.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Caiazzo, Mary Frances	Senior Associate	11/4/2021	0.50	\$460.00	\$230.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Narrative</b>
Bellovin, Hal	Managing Director	11/8/2021	2.00	\$765.00	\$1,530.00	Follow up discussions regarding corporate income tax nexus
Bellovin, Hal	Managing Director	11/8/2021	0.50	\$765.00	\$382.50	External call with D Cabral, L Kusinski, S Lemack and Ceridian team
Bellovin, Hal	Managing Director	11/11/2021	2.00	\$765.00	\$1,530.00	External call with D Cabral, L Kusinski, S Lemack regarding additional states defined through corporate income tax nexus study
Bellovin, Hal	Managing Director	11/19/2021	1.00	\$765.00	\$765.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Caiazzo, Mary Frances	Senior Associate	11/19/2021	0.30	\$460.00	\$138.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Cianciotta, Joseph J.	Senior Associate	11/19/2021	0.50	\$460.00	\$230.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Bellovin, Hal	Managing Director	11/30/2021	1.50	\$765.00	\$1,147.50	Discussion with Sam and Sujin to review payroll rules. Follow up with email communication.
Bellovin, Hal	Managing Director	12/13/2021	2.50	\$765.00	\$1,912.50	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Bellovin, Hal	Managing Director	12/15/2021	1.50	\$765.00	\$1,147.50	Catchup calls
Caiazzo, Mary Frances	Senior Associate	12/16/2021	0.20	\$460.00	\$92.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Cianciotta, Joseph J.	Senior Associate	12/16/2021	0.20	\$460.00	\$92.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix

<b>Employee Name</b>	<b>Title</b>	<b>Date of Service</b>	<b>Hours Charged</b>	<b>Hourly Rate</b>	<b>Total Compensation</b>	<b>Detailed Narrative</b>
Arazi, Albert	Senior Manager	12/16/2021	0.60	\$650.00	\$390.00	Call with D Cabral related to company provided automobile
Bellovin, Hal	Managing Director	1/4/2022	1.50	\$765.00	\$1,147.50	External call with D Cabral, L Kusinski, S Lemack and Ceridian team
Bellovin, Hal	Managing Director	1/10/2022	1.00	\$765.00	\$765.00	External call with D Cabral, L Kusinski, S Lemack and Ceridian team
Cianciotta, Joseph J.	Senior Associate	1/13/2022	0.50	\$460.00	\$230.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Caiazzo, Mary Frances	Senior Associate	1/13/2022	0.30	\$460.00	\$138.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Bellovin, Hal	Managing Director	1/13/2022	1.00	\$765.00	\$765.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Bellovin, Hal	Managing Director	1/19/2022	1.00	\$765.00	\$765.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
<b>TOTAL</b>			<b>40.80</b>		<b>\$27,913.00</b>	

**Employee Tax Services: Preparation of Matrix and Successorship Memos (Fixed Fee)**

**OVERVIEW OF FIXED FEE SERVICES**

Project Deliverable	Content	% of Completion	Cost per Jurisdiction	Total Cost	Current Amount Due
Payroll tax matrix	50 states plus District of Columbia	50%	\$325.00	\$16,575.00	\$8,287.50
Successorship memo	State guidance	50%	\$1,000.00	\$51,000.00	\$25,500.00
Corporate income tax nexus matrix	21 states plus District of Columbia	100%	N/A	\$7,000.00	\$6,996.25
Corporate income tax nexus matrix	Additional states	100%	N/A	\$5,000.00	\$5,000.00
Registration forms	34 SIT & SUI registration forms	100%	\$600.00	\$20,400.00	\$20,400.00
Closure forms	75 SIT & SUI closure forms	100%	\$450.00	\$33,750.00	\$33,750.00
				<b>TOTAL</b>	<b>\$99,933.75</b>

**DETAIL OF HOURLY BREAKDOWN FOR FIXED FEE WORK**

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Cianciotta, Joseph J.	Senior Associate	10/1/2021	6.00	460.00	\$2760	Successorship memo
Cianciotta, Joseph J.	Senior Associate	10/4/2021	8.00	460.00	\$3680	Successorship memo
Cianciotta, Joseph J.	Senior Associate	10/5/2021	8.00	460.00	\$3680	Successorship memo
Cianciotta, Joseph J.	Senior Associate	10/6/2021	6.00	460.00	\$2760	Successorship memo
Cianciotta, Joseph J.	Senior Associate	10/11/2021	1.50	460.00	\$690	Successorship memo
Bellovin, Hal	Managing Director	10/21/2021	2.00	765.00	\$1530	Successorship memo
Brady, Mary C	Associate	10/6/2021	2.50	280.00	\$700	Payroll tax matrix
Brady, Mary C	Associate	10/7/2021	3.00	280.00	\$840	Payroll tax matrix
Brady, Mary C	Associate	10/8/2021	3.00	280.00	\$840	Payroll tax matrix
Cianciotta, Joseph J.	Senior Associate	10/8/2021	3.50	460.00	\$1610	Payroll tax matrix
Bellovin, Hal	Managing Director	10/11/2021	2.50	765.00	\$1912.50	Payroll tax matrix
Cianciotta, Joseph J.	Senior Associate	10/11/2021	4.50	460.00	\$2070	Payroll tax matrix
Bellovin, Hal	Managing Director	10/20/2021	1.50	765.00	\$1147.50	Payroll tax matrix
Bellovin, Hal	Managing Director	11/19/2021	3.00	765.00	\$2295	Payroll tax matrix
Burkard, Arthur C	Managing Director	10/21/2021	1.00	765.00	\$765	Corporate nexus matrix
Burkard, Arthur C	Managing Director	10/25/2021	0.30	765.00	\$229.50	Corporate nexus matrix
Burkard, Arthur C	Managing Director	10/26/2021	5.50	765.00	\$4207.5	Corporate nexus matrix

Burkard, Arthur C	Managing Director	10/27/2021	3.00	765.00	\$2295	Corporate nexus matrix
Burkard, Arthur C	Managing Director	11/30/2021	1.00	765.00	\$765	Corporate nexus matrix
Burkard, Arthur C	Managing Director	12/7/2021	1.50	765.00	\$1147.5	Corporate nexus matrix
Burkard, Arthur C	Managing Director	12/8/2021	3.30	765.00	\$2,524.50	Corporate nexus matrix
Cianciotta, Joseph J.	Senior Associate	10/7/2021	2.30	460.00	\$1,058.00	Registration forms
Brady, Mary C	Associate	10/12/2021	2.00	280.00	\$560	Registration forms
Brady, Mary C	Associate	10/14/2021	5.30	280.00	\$1,484.00	Registration forms
Cianciotta, Joseph J.	Senior Associate	10/19/2021	2.00	460.00	\$920	Registration forms
Bellovin, Hal	Managing Director	11/3/2021	3.00	765.00	\$2295	Registration forms
Bellovin, Hal	Managing Director	11/10/2021	2.00	765.00	\$1530	Registration forms
Brady, Mary C	Associate	11/13/2021	3.60	280.00	\$1008	Registration forms
Bellovin, Hal	Managing Director	11/16/2021	3.00	765.00	\$2295	Registration forms
Cianciotta, Joseph J.	Senior Associate	11/17/2021	3.00	460.00	\$1380	Registration forms
Brady, Mary C	Associate	11/21/2021	0.50	280.00	\$140	Registration forms
Bellovin, Hal	Managing Director	11/22/2021	4.00	765.00	\$3060	Registration forms
Brady, Mary C	Associate	12/2/2021	3.30	280.00	\$924	Registration forms
Cianciotta, Joseph J.	Senior Associate	12/6/2021	2.00	460.00	\$920	Registration forms
Bellovin, Hal	Managing Director	12/6/2021	4.00	765.00	\$3060	Registration forms
Brady, Mary C	Associate	12/7/2021	1.30	280.00	\$364	Registration forms
Cianciotta, Joseph J.	Senior Associate	12/7/2021	5.00	460.00	\$2300	Registration forms
Cianciotta, Joseph J.	Senior Associate	12/8/2021	3.00	460.00	\$1380	Registration forms
Caiazzo, Mary Frances	Senior Associate	12/15/2021	1.50	460.00	\$690	Registration forms
Bellovin, Hal	Managing Director	12/17/2021	3.00	765.00	\$2295	Registration forms
Bellovin, Hal	Managing Director	12/22/2021	4.00	765.00	\$3060	Registration forms
Cianciotta, Joseph J.	Senior Associate	10/12/2021	5.00	460.00	\$2300	Closure forms
Cianciotta, Joseph J.	Senior Associate	10/13/2021	5.00	460.00	\$2300	Closure forms
Cianciotta, Joseph J.	Senior Associate	10/14/2021	6.00	460.00	\$2760	Closure forms
Cianciotta, Joseph J.	Senior Associate	10/21/2021	3.00	460.00	\$1380	Closure forms
Caiazzo, Mary Frances	Senior Associate	12/1/2021	4.80	460.00	\$2,208.00	Closure forms
Bellovin, Hal	Managing Director	12/17/2021	1.00	765.00	\$765	Closure forms
		<b>TOTAL</b>	<b>153.2</b>			

**EXHIBIT F**

**STAFFING PLAN**

Grant Thornton discussed consultant staffing with the Debtors throughout the cases and has supplemented and adjusted its team as necessary to meet the needs of the Debtors under the changing circumstances of these cases.

**EXHIBIT G**

**SUMMARY OF OUT OF POCKET EXPENSES AND SUPPORTING INVOICES**

<b>CATEGORY</b>	<b>AMOUNT</b>
Airfare	\$2,276.39
Transportation	\$271.44
Hotel	\$699.44
Meals	\$139.08*
External Legal Counsel (See Attached Supporting Invoices)	\$25,665.00
<b>TOTAL</b>	<b>\$29,051.35</b>

\*This amount includes a voluntary reduction of \$26.78.

**DETAIL OF EXPENSES (OTHER THAN EXTERNAL LEGAL COUNSEL)**

<b>Professional</b>	<b>Date</b>	<b>Expense Category</b>	<b>Amount</b>	<b>Adjusted Amount</b>	<b>Description</b>
Don Davidson	10/28/2021	Airfare	\$775.43	\$775.43	United flight to Raleigh NC (11/1 - 11/2)
Don Davidson	11/1/2021	Hotel	\$117.64	\$117.64	Garden Inn - Lodging - 1 night
Don Davidson	11/1/2021	Transportation	\$32.00	\$32.00	Parking at IAH
Don Davidson	11/1/2021	Transportation	\$51.27	\$51.27	National Car Rental - drive to Wilson
Don Davidson	11/1/2021	Meals	\$46.17	\$46.17	Travel meal - Lunch
Don Davidson	11/1/2021	Meals	\$8.90	\$8.90	Dinner at gas station
Don Davidson	11/1/2021	Meals	\$14.78	\$0.00	Lunch
Gilmore, John B.	10/27/2021	Airfare	\$750.48	\$750.48	United Airlines flight, round trip from Houston , TX to North Carolina for Wilson site visit
Gilmore, John B.	11/1/2021	Meals	\$37.82	\$37.82	Dinner with J. Skov - Wilson, NC- Chili's
Gilmore, John B.	11/2/2021	Meals	\$12.00	\$0.00	Lunch -Wilson, NC facility on site cafeteria
Gilmore, John B.	11/2/2021	Meals	\$46.19	\$46.19	Dinner with J. Skov - Applebee's
Gilmore, John B.	11/3/2021	Transportation	\$102.53	\$102.53	Rental car for Wilson, NC Site Visit (11/1/2021 - 11/3/2021)
Gilmore, John B.	11/3/2021	Hotel	\$290.90	\$290.90	Hotel - Holiday Inn Express Suites Wilson I-95 (11/01/2021 - 11/03/2021)
Gilmore, John B.	11/3/2021	Transportation	\$72.00	\$72.00	Parking at Houston Airport - 11/1/2021 - 11/3/2021
Gilmore, John B.	11/3/2021	Transportation	\$13.64	\$13.64	Gas to fuel tank of rental car before returning
R. Jason Skov	10/27/2021	Airfare	\$750.48	\$750.48	Plane ticket to travel to client site in Wilson, NC.
R. Jason Skov	11/3/2021	Hotel	\$290.90	\$290.90	Hotel room stayed in during site visit
<b>TOTAL</b>				<b>\$3,386.35</b>	



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November 30, 2021

Invoice #45651

Due Upon Receipt

For Professional Services Rendered Through October 31, 2021

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/02/2021	KKF	Reviewed and responded to emails from R. Werth, B. Angstadt and C. MacDonald re: payment issues and information needed for same relating to 2nd monthly fee statement.	0.10	\$575.00	\$57.50
10/04/2021	KKF	Telephone conference with B. Angstadt re: information needed for 3rd monthly fee statement (0.1). Exchange correspondence with C. MacDonald and B. Angstadt re: same (0.2).	0.30	\$575.00	\$172.50
10/05/2021	KKF	Exchanged correspondence with C. MacDonald and B. Angstadt re: invoices for 2nd MFS (0.4). Exchanged correspondence with B. Angstadt and R. Werth re: invoices sent to C. MacDonald for tax work (0.2). Reviewed conflict check to confirm if supplemental disclosures based on tax work were required (0.2). Start draft of first interim fee application (0.4).	1.20	\$575.00	\$690.00
	SRB	Revised August time entries for fee statement.	0.70	\$175.00	\$122.50
10/07/2021	KKF	Drafted 3rd MFS (1.6). Exchanged correspondence with B. Angstadt re: preparation of invoices and other information for inclusion in 3rd MFS (0.3). Exchanged emails with R. Werth and J. Neely re: call to discuss outstanding invoices for ex patriat tax preparation (0.1).	2.00	\$575.00	\$1,150.00
10/08/2021	KKF	Telephone conference with J. Neely and R. Werth re: additional invoices for inclusion in 3rd MFS (0.4). Drafted first interim fee application (2.0). Drafted email to B. Angstadt re: information necessary to complete first interim fee application (0.2).	2.60	\$575.00	\$1,495.00
10/11/2021	ISL	Review and address firm fees as part of fee application.	0.40	\$675.00	\$270.00
	SRB	Reviewed and finalized time entries per K. Frazier's comments.	0.40	\$175.00	\$70.00
10/17/2021	KKF	Reviewed September and August bills and detail spreadsheets for combined monthly fee statement and prepared summary of various bills and missing information requests re: same (1.2). Revised 3rd monthly fee statement and first interim fee application to include information for September bills (0.8).	2.00	\$575.00	\$1,150.00
10/18/2021	ISL	Review items received from client for fee statement.	0.30	\$675.00	\$202.50

Grant Thornton LLP

November 30, 2021

Invoice # 45651

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/19/2021	KKF	Reviewed invoice and billing information for 3rd MFS (0.6). Drafted summary of outstanding invoices (0.5). Revised 3rd MFS based on revised information (3.7). Drafted email to Grant Thornton team re: open issues and missing information for 3rd MFS (0.2). Telephone conference with I. Landsberg re: expense reimbursement issues for 3rd MFS (0.2).	4.20	\$575.00	\$2,415.00
10/20/2021	ISL	Review and address monthly fee statement.	0.30	\$675.00	\$202.50
	KKF	Exchanged correspondence with B. Angstadt and A. Xi re: 3rd MFS.	0.30	\$575.00	\$172.50
10/21/2021	KKF	Revised 3rd MFS and forwarded same to R. Werth and B. Angstadt for final review and signature (1.1). Telephone conference with B. Angstadt re: answers to open issues on same (0.1).	1.20	\$575.00	\$690.00
10/22/2021	KKF	Reviewed email from R. Werth re: information to complete 3rd MFS (0.1). Drafted email to B. Angstadt re: same (0.1). Update 3rd MFS per information from R. Werth (0.1).	0.30	\$575.00	\$172.50
10/25/2021	KKF	Finalized 3rd interim fee application for filing (1.5). Exchanged correspondence with C. MacDonald re: invoice schedules (0.2).	1.70	\$575.00	\$977.50
10/29/2021	KKF	Drafted first interim fee application.	4.30	\$575.00	\$2,472.50
10/31/2021	KKF	Finalized draft of first interim fee applications and all accompanying exhibits (2.4). Exchanged correspondence with B. Angstadt and S. Blasco re: missing information for first interim fee application (0.3).	2.70	\$575.00	\$1,552.50
For professional services rendered			25.0 hrs		\$14,035.00

#### Matter: Purdue Pharma - Expenses

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/14/2021	Pacer	\$9.60
	Total Charges	\$9.60
	SUBTOTAL	\$14,044.60
	Total amount of this bill	\$14,044.60
	Previous balance	\$11,690.00
11/01/2021	Payment - Thank you, Check # 001082987	(\$575.00)
11/29/2021	Payment - Thank you, Check # 001083815	(\$8,680.00)
11/29/2021	Payment - Thank you, Check # 001083815	(\$35.00)
11/30/2021	Payment - Advance Account	(\$2,472.50)
	Total Payments and Adjustments	(\$11,762.50)
	Balance due upon receipt	\$13,972.10

Grant Thornton LLP

November 30, 2021

Invoice # 45651

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Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Ian S. Landsberg	ISL	Partner	1.00	\$675.00	\$675.00
Kelly K. Frazier	KKF	Of Counsel	22.90	\$575.00	\$13,167.50
Sarah R. Blasco	SRB	Paralegal	1.10	\$175.00	\$192.50

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December 10, 2021

Invoice #46389

Due Upon Receipt

For Professional Services Rendered Through November 30, 2021

**Matter: Purdue Pharma - Legal Services**

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/03/2021	KKF	Exchanged emails with B. Angstadt re: review and revisions to first interim fee application.	0.10	\$575.00	\$57.50
11/05/2021	KKF	Reviewed and responded to email from R. Werth with changes to first interim fee application and questions re: new OCB statement of work.	0.20	\$575.00	\$115.00
11/08/2021	KKF	Revised first interim fee application and Werth certification based on comments from R. Werth and B. Angstadt (1.3). Drafted email to same re: additional information to finalize fee application (0.2).	1.50	\$575.00	\$862.50
	SRB	Revised Exhibit E to fee application.	0.90	\$175.00	\$157.50
11/09/2021	KKF	Reviewed docket and exchanged emails with C. McDonald re: no objections to 3rd MFS (0.2). Finalized draft interim fee application with updates from Grant Thornton and send email to Davis Polk team for final review (0.7).	0.90	\$575.00	\$517.50
11/10/2021	KKF	Reviewed email and related SOW from B. Angstadt re: additional tax structuring work under existing SOW (0.3). Analyzed information from B. Angstadt re: open invoices and reconcile with first interim fee application information (0.4). Telephone conference with B. Angstadt re: additional tax structuring work and employment requirements and reconciliation of invoices for fee application (0.2). Updated first interim fee application with additional OCB services invoice information (0.3).	1.20	\$575.00	\$690.00
11/11/2021	KKF	Exchanged correspondence with D. Consla re: coordination for filing first interim fee application and process for entering new SOWs for ordinary course of business services (0.2). Revised final draft of First Interim Fee application with comments from D. Consla for execution and filing with Court (1.0).	1.20	\$575.00	\$690.00
11/12/2021	KKF	Exchanged emails with D. Consla re: treatment of tax structuring services re: Puerto Rico (0.3), Drafted email to B. Angstadt and R. Werth re: same (0.2). Drafted email to R. Werth re: filing first interim fee application (0.1).	0.60	\$575.00	\$345.00
11/14/2021	KKF	Drafted email to R. Werth re: signatures on fee application and filing deadline.	0.10	\$575.00	\$57.50

Grant Thornton LLP

December 10, 2021

Invoice # 46389

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>		
11/15/2021	KKF	Finalized first interim fee application with all changes for filing (0.3). Exchanged correspondence with D. Consla re: coordination for filing and service of same (0.1). Exchanged correspondence with P. Schwartzberg and T. Nobis re: updated LEDES and filing of fee application (0.2). Exchanged correspondence with B. Angstadt and R. Werth re: status of fee application filing and task items on approval of additional SOWs (0.2).	0.80	\$575.00	\$460.00		
	SRB	Correspondence with J. Iheonu re: LEDES file for Third Monthly Fee Statement.	0.40	\$175.00	\$70.00		
11/17/2021	KKF	Telephone conference with S. Blasco re: reconciliation of time detail charts for 3rd MFS.	0.20	\$575.00	\$115.00		
11/18/2021	KKF	Reviewed and revised proposed email to T. Nobis and P. Schwartzberg re: edits to Exhibit D1 to 3rd MFS.	0.10	\$575.00	\$57.50		
	SRB	Correspondence with fee examiner and trustee re: LEDES file for Third Monthly Fee Statement.	0.50	\$175.00	\$87.50		
11/20/2021	KKF	Exchanged correspondence with T. Nobis re: inquiries on fixed fee services (0.6). Drafted email to B. Angstadt and R. Werth re: additional information needed for fixed fee evaluation by fee examiner (0.1).	0.70	\$575.00	\$402.50		
11/24/2021	ISL	Review emails regarding issues with fixed fee.	0.30	\$675.00	\$202.50		
	KKF	Telephone conference with H. Bellovin re: hourly breakdown for fixed fee projects (0.1). Exchanged email correspondence with H. Bellovin re: same (0.1). Drafted email to T. Nobis re: same (0.2).	0.40	\$575.00	\$230.00		
11/30/2021	KKF	Reviewed invoice and backup materials for valuation services for preparation of 4th MFS.	0.20	\$575.00	\$115.00		
For professional services rendered			10.3 hrs		\$5,232.50		
<b>SUBTOTAL</b>					<b>\$5,232.50</b>		
Total amount of this bill					<b>\$5,232.50</b>		
Previous balance					<b>\$13,972.10</b>		
12/07/2021	Payment - Thank you, Check # 001084174				<b>(\$8,680.00)</b>		
Total Payments and Adjustments					<b>(\$8,680.00)</b>		
Balance due upon receipt					<b>\$10,524.60</b>		

Grant Thornton LLP

December 10, 2021

Invoice # 46389

Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Ian S. Landsberg	ISL	Partner	0.30	\$675.00	\$202.50
Kelly K. Frazier	KKF	Of Counsel	8.20	\$575.00	\$4,715.00
Sarah R. Blasco	SRB	Paralegal	1.80	\$175.00	\$315.00

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January 18, 2022

Invoice #47129

Due Upon Receipt

For Professional Services Rendered Through December 31, 2021

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/06/2021	KKF	Reviewed and responded to R. Werth re: fee examiner report.	0.20	\$575.00	\$115.00
12/10/2021	KKF	Exchanged correspondence with R. Werth and C. Robertson re: coordination and strategy for hearing on first interim fee application and submission of orders thereon.	0.40	\$575.00	\$230.00
12/14/2021	ISL	Review email summary regarding upcoming fee hearing.	0.30	\$675.00	\$202.50
	KKF	Drafted notes for preparation for first interim fee hearing for I. Landsberg for Grant Thornton (0.6). Drafted email to R. Werth re: information and status of 4th MFS and issues for hearing on fee application (0.2).	0.80	\$575.00	\$460.00
12/15/2021	ISL	Review client documents to prepare for hearing on fee application.	1.30	\$675.00	\$877.50
	KKF	Reviewed proposed order for fee application and drafted email to D. Consla re: approval of same.	0.20	\$575.00	\$115.00
12/16/2021	ISL	Court appearance in Bankruptcy Court regarding fee application. Application granted.	2.40	\$675.00	\$1,620.00

For professional services rendered	5.6 hrs	\$3,620.00
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SUBTOTAL	\$3,620.00
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Total amount of this bill	\$3,620.00
Previous balance	\$10,524.60
12/17/2021 Payment - Thank you, Check # 001084525	(\$2,400.00)
01/05/2022 Payment - Thank you, Check # 001085505	(\$5,232.50)
Total Payments and Adjustments	(\$7,632.50)
Balance due upon receipt	\$6,512.10

Grant Thornton LLP

January 18, 2022

Invoice # 47129

Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Ian S. Landsberg	ISL	Partner	4.00	\$675.00	\$2,700.00
Kelly K. Frazier	KKF	Of Counsel	1.60	\$575.00	\$920.00

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February 15, 2022

Invoice #47760

Due Upon Receipt

For Professional Services Rendered Through January 31, 2022

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
01/12/2022	ISL	Review regarding fee application.	0.60	\$725.00	\$435.00
	KKF	Exchanged correspondence with R. Werth re: past due monthly fee applications and strategy for retention on new statements of work for 2022.	0.30	\$625.00	\$187.50
01/25/2022	ISL	Review items relating to monthly fee statement.	0.30	\$725.00	\$217.50
01/30/2022	KKF	Reviewed fee information and drafted emails to Grant Thornton teams for missing information (1.4). Drafted fourth monthly fee application and exhibits (1.5).	2.90	\$625.00	\$1,812.50
01/31/2022	KKF	Reviewed revised invoices for 4th MFS.	0.20	\$625.00	\$125.00

For professional services rendered	4.3 hrs	\$2,777.50
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<b>SUBTOTAL</b>		<b>\$2,777.50</b>
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Total amount of this bill	\$2,777.50
Previous balance	\$6,512.10
02/07/2022 Payment - Thank you, Check # 001086174	(\$2,892.10)
Total Payments and Adjustments	(\$2,892.10)
Balance due upon receipt	\$6,397.50

## Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Ian S. Landsberg	ISL	Partner	0.90	\$725.00	\$652.50
Kelly K. Frazier	KKF	Of Counsel	3.40	\$625.00	\$2,125.00

It is a pleasure working with you. We appreciate your business.

**EXHIBIT H**

**CUSTOMARY AND COMPARABLE COMPENSATION  
DISCLOSURES FOR THE FEE PERIOD<sup>7</sup>**

<b>Tax Structuring Services and Employee Tax Services</b>		
<b>Category of Timekeeper</b>	<b>Standard Rates for Professionals at Grant Thornton LLP for the Fee Period<sup>8</sup></b>	<b>Rates in Application</b>
Partner / Managing Director	\$950 - \$1,145	\$765
Senior Manager / Director	\$870 - \$1,000	\$650
Manager	\$690 - \$835	\$570
Senior Associate	\$455 - \$675	\$460
Associate	\$310 - \$415	\$280

<b>Valuation Services</b>		
<b>Category of Timekeeper</b>	<b>Standard Rates for Professionals at Grant Thornton LLP for the Fee Period<sup>9</sup></b>	<b>Rates in Application</b>
Partner / Managing Director	\$875 - \$970	\$720
Senior Manager / Director	\$775 - \$785	\$590
Manager	\$620 - \$675	\$500
Senior Associate	\$450 - \$515	\$400
Associate	\$330 - \$365	\$270

<sup>1</sup> Grant Thornton provides Plan Services to the Debtors that involve two (2) different types of distinct business units, *i.e.*, one that provides tax related services and another that provides valuation related services, each with different specialized skills and rates. As such, the information contained in this Exhibit H provides the applicable rates and rate comparisons for each such business unit.

<sup>2</sup> Rates differ within a level due to the relative experience of the staff and/or whether the applicable staff is part of Grant Thornton's national tax office. In addition, although Grant Thornton's standard hourly tax rates were increased in August in the normal operation of its business, the hourly rates charged by Grant Thornton for professionals working on matters in these cases were not increased, with the exception of one professional who was promoted to Managing Director effective September 1, 2021, and as such, the agreed to hourly rate charged was reflective of this new position.

<sup>3</sup> Rates differ within a level due to relative experience of the staff.

**EXHIBIT I**

**SUMMARY AND SUPPORTING INVOICES FOR OCB TAX SERVICES**

The following is a summary of the invoices relating to OCB Tax Services for which Grant Thornton was paid pursuant to the Monthly Fee Statements. Copies of the actual invoices also are attached.

<b>GT Invoice No.</b>	<b>Amount</b>	<b>Invoice Date</b>	<b>Service Period</b>	<b>Type of OCB Tax Services</b>	<b>Applicable MFS</b>
953909890	\$10,706.00	1/31/22	October 1, 2021 to December 31, 2021	Global Mobility Services	4 <sup>th</sup> MFS
953882177	\$6,060.00	11/30/21	September 2021 Compliance processed in October 2021; August 2021 Invoice Review Services (for September returns due in October 2021)	Sales and Use Tax Compliance Services	4 <sup>th</sup> MFS
953885979	\$7,057.50	12/14/21	October 2021 Compliance processed in November 2021; September 2021 Invoice Review Services (for October returns due in November 2021)	Sales and Use Tax Compliance Services	4 <sup>th</sup> MFS
: 953902220	\$7,560.00	1/24/22	November 2021 Compliance processed in December 2021; October 2021 Invoice Review Services (for November returns due in December 2021)	Sales and Use Tax Compliance Services	4 <sup>th</sup> MFS
953914306	\$6,747.00	2/11/22	December 2021 Compliance processed in January 2022; November 2021 Invoice Review Services (for December returns due in January 2022)	Sales and Use Tax Compliance Services	5 <sup>th</sup> MFS
<b>TOTAL</b>	<b>\$38,130.50</b>				



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This address should be used for correspondence only  
For all payments, kindly use remittance instructions below

*To:* Purdue Pharma L.P.  
201 Tresser Boulevard  
Stamford, CT 06901-3431

*Date:* January 31, 2022

**Bill Number:** 953909890

**Client-Assignment Code:** 0200102-00001

**Client-Assignment Code:** 0200102-00009

**Client-Assignment Code:** 0200102-00008

Details on Page 2 \$ 10,706.00

**Total Amount of Bill:** \$ 10,706.00

*Terms:* As agreed upon  
Federal ID No. 36-6055558

Purdue Pharma L.P.

Tax advisory, research, compliance and consulting services including:

Description	Amount
<b>US Tax Consulting</b>	
Consulting related to David Lundie' tax equalization. Time includes correspondence with David Lundie and Jon Lowne along with preparation and review of requested support files.	\$ 4,700.00
Call with Dee on Oct 28th to discuss Canadian national payroll reporting	\$ 360.00
<b>David Lundie</b>	
Consulting related to tax withholding and Q4 payment advice on David Lundie separation payments. Time includes multiple discussions with David and calculations of estimated tax liability.	\$ 5,040.00
<b>Subtotal</b>	\$ 10,100.00
<b>Expenses (using the expense factor of 6% )</b>	\$ 606.00
<b>Total</b>	\$ 10,706.00



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*To:* Purdue Pharma L.P.  
201 Tresser Boulevard  
Stamford, CT 06901-3431

*Date:* November 30, 2021

**Bill Number:** 953882177

**Client-Assignment Code:** 0200102-00002

Sales & Use Tax Compliance & Invoice Review  
September 2021 Compliance processed in October 2021: \$ 1,910.00

COMPLIANCE SUBTOTAL: 1,910.00

Review of August's Invoices (60 transactions) filed with September's returns due  
in October 2021 (filed on a one-month lag): 4,150.00

INVOICE REVIEW SUBTOTAL: 4,150.00

**Total Amount of Bill:** \$ 6,060.00

*Terms:* As agreed upon  
Federal ID No. 36-6055558



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*To:* Purdue Pharma L.P.  
201 Tresser Boulevard  
Stamford, CT 06901-3431

*Date:* December 14, 2021

**Bill Number:** 953885979

**Client-Assignment Code:** 0200102-00016

Sales & Use Tax Compliance & Invoice Review		
October 2021 Compliance processed in November 2021	\$	1,910.50

Review of Sept's Invoices (60 transactions) filed with October's returns due	
in November 2021 (filed on a one-month lag & consulting)	5,147.00

<b>Total Amount of Bill:</b>	<u>\$ 7,057.50</u>
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*Terms:* As agreed upon  
Federal ID No. 36-6055558



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*To:* Purdue Pharma L.P.  
201 Tresser Boulevard  
Stamford, CT 06901-3431

*Date:* January 24, 2022

**Bill Number:** 953902220

**Client-Assignment Code:** 0200102-00002

Sales & Use Tax Compliance & Invoice Review

November 2021 Compliance processed in December 2021 \$ 1,910.00

**Compliance Subtotal** 1,910.00

Review of October's Invoices (60 transactions) filed with November's returns  
due in December 2021 (filed on a one-month lag, notices & consulting) 5,650.00

**Invoice Review & Consulting Subtotal** 5,650.00

**Total Amount of Bill:** \$ 7,560.00

*Terms:* As agreed upon  
Federal ID No. 36-6055558



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For all payments, kindly use remittance instructions below

*To:* Purdue Pharma L.P.  
201 Tresser Boulevard  
Stamford, CT 06901-3431

*Date:* February 11, 2022

**Bill Number:** 953914306

**Client-Assignment Code:** 0200102-00016

Sales & Use Tax Compliance & Invoice Review

December 2021 Compliance processed in January 2022: \$ 1,910.00

COMPLIANCE SUBTOTAL: 1,910.00

Review of November's Invoices (60 transactions) filed with December's returns  
due in January 2022 (filed on a one-month lag), notices & consulting: 4,837.00

INVOICE REVIEW & CONSULTING SUBTOTAL: 4,837.00

**Total Amount of Bill:** \$ 6,747.00

*Terms:* As agreed upon  
Federal ID No. 36-6055558